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ANNUAL REPORTS

OF THE

Town Officers

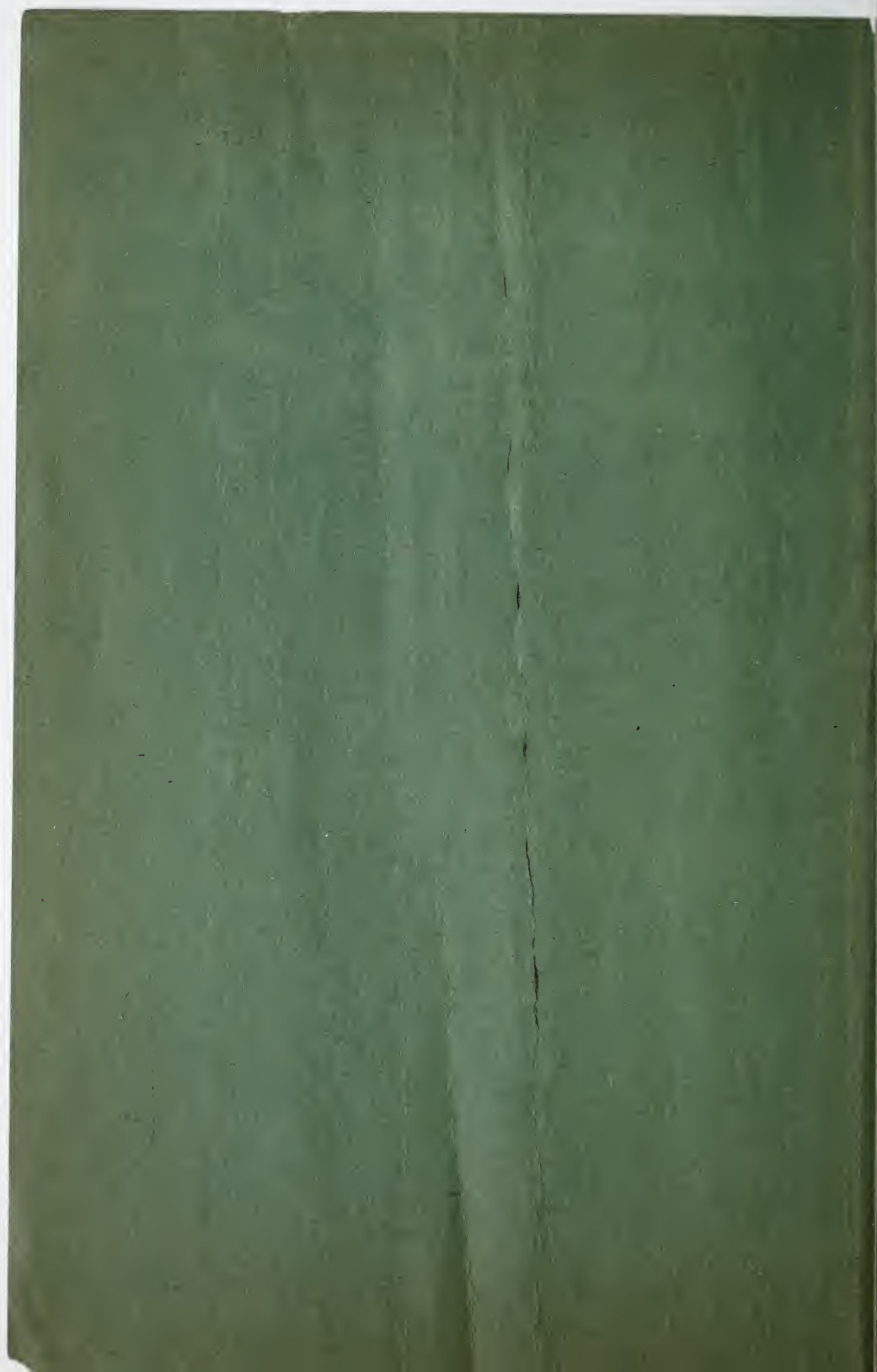
OF

WESTMINSTER

For the Year Ending December 31

1921





ANNUAL REPORTS

OF THE

Town Officers

OF

WESTMINSTER

For the Year Ending December 31

1921



SOUTHBOROUGH PRINT SHOP
SOUTHBOROUGH, MASSACHUSETTS

TOWN WARRANT

Worcester, ss.

To either of the Constables of the Town of Westminster in the County aforesaid, GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the Inhabitants of the Town of Westminster, qualified to vote in Elections and in Town Affairs, to meet at the Town Hall, in said Westminster, on Monday, the sixth day of March, at nine o'clock in the forenoon, then and there to act on the following Articles:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To hear the report of any committee chosen by the town, and to act in relation thereto.

Art. 3. To choose all necessary Town Officers for the ensuing year; also to vote by ballot "Yes" or "No" on the question, Shall license be granted for the sale of intoxicating beverage in this town?

Art. 4. To raise such sums of money as may be necessary for the support of schools, repairs of roads, repairs of bridges, public charities, pay of Town Officers, soldiers' relief, library, electric lights for streets, hall and fire station, cemeteries, miscellaneous and contingent expenses, and appropriate the same.

Art. 5. To see what compensation the Town will allow the collector of taxes for the ensuing year, and determine the terms upon which they shall be collected, or act in relation thereto.

Art. 6. To see if the Town will authorize the Treasurer, with the approval of the Selectmen, to borrow such sums of money in anticipation of revenue as may be necessary for the ensuing year.

Art. 7. To see if the Town will accept the list of jurors as revised by the Selectmen, or act in relation thereto.

Art. 8. To choose all necessary committees for the ensuing year.

Art. 9. To see if the Town will choose an agent or agents to prosecute and defend all suits in behalf of the Town or act in relation thereto.

✓ Art. 10. To see if the Town will raise and appropriate any sum of money for Post 69, G. A. R., to assist them in observing Memorial Day, and care of grounds around the monument, or act in relation thereto.

Art. 11. To see what sum the Town will raise and appropriate for the use of the Fire Department and to determine the compensation that shall be paid the engineer, or act in relation thereto.

✓ Art. 12. To see if the Town will raise and appropriate any sum of money for the use of the Board of Health, or act in relation thereto.

Art. 13. To see what sum of money the Town will raise and appropriate for the use of the tree warden, or act in relation thereto.

Art. 14. To see what sum of money the Town will raise and appropriate for the use of the moth superintendent, in destroying gipsy and brown tail moths, or act in relation thereto.

Art. 15. To see if the Town will raise and appropriate any sum of money for bond of the Town clerk, treasurer and collector of taxes, or act in relation thereto.

Art. 16. To see if the Town will raise and appropriate any sum of money to carry out the provisions of Chapter 502 of the Acts of 1906, in regard to medical inspection of schools, or act in relation thereto.

Art. 17. To see if the Town will vote to empower the collector of taxes to use all means for collecting taxes which a Town Treasurer may use when appointed Collector.

Art. 18. To see if the Town will raise and appropriate any sum of money for the purpose of opening sidewalks in center village or act in relation thereto.

Art. 19. To see if the Town will raise and appropriate any sum of money for the improvement and repairs of Highways, under Chapter 155 of the acts of 1918, or act in relation thereto

Art. 20. To see if the Town will raise and appropriate any sum of money for the purpose of repairing bridges, or act in relation thereto.

Art. 21. To see if the Town will raise and appropriate any sum of money for printing the Valuation and Taxes for 1922 or act in relation thereto.

Art. 22. To see if the Town will raise and appropriate any sum of money to aid in the work of the Worcester County Farm Bureau, or act in relation thereto.

Art. 23. To see if the Town will raise and appropriate any sum of money to repair and raise the cross walk in front of the Town Hall, or act in relation thereto.

Art. 24. To see if the Town will vote to discontinue the Newton road, so-called, or act thereon.

Art. 25. To see if the Town will vote to raise and appropriate \$100.00 for the purpose of building a cross walk at the head of Bacon Street, or act in relation thereto.

Art. 26. To see if the Town will raise and appropriate any sum of money to install and maintain 12 electric lights at the Narrows and vicinity, or act in relation thereto.

Art. 27. To see if the Town will raise and appropriate any sum of money to grade the common, on Academy Hill, or act in relation thereto.

Art. 28. To see if the Town will raise and appropriate any sum of money for emergency highway repairs, or act in relation thereto.

Art. 29. To see if the Town will raise and appropriate any sum of money to equip Town Constables, or act in relation thereto.

Art. 30. To see if the Town will raise and appropriate any sum of money to install and maintain electric lights from Westminster to Fitchburg town line on State road, or act in relation thereto.

Art. 31. To see what action if any the Town will take to instruct our Senator and Representatives to the General Court of Massachusetts to secure to the Citizens and Taxpayers of Westminster their rights of

fishing in Meeting House Pond and Wachusett Lake.

Art. 32. To see if the Town will raise and appropriate any sum of money for the care and upkeep of the Soldiers' Memorial, or act in relation thereto.

Art. 33. To see if the Town will raise and appropriate any sum of money for the purpose of building sidewalks in the village, or act in relation thereto.

Art. 34. To see if the Town will raise and appropriate any sum of money for the purpose of reforesting Town land, or act in relation thereto.

Art. 35. To see if the Town will raise and appropriate any sum of money for the purpose of building a sidewalk up Academy Hill, or act anything relative thereto.

Art. 36. To see if the Town will raise and appropriate any sum of money for the purpose of installing a fire signal system, or act in relation thereto.

Art. 37. To see if the Town will vote to appoint an advisory committee of three and raise and appropriate \$50.00 for use of the same, or act in relation thereto.

Art. 38. To see if the Town will raise and appropriate any sum of money for the purpose of repairing the Town Hall building, or act in relation thereto.

And you are directed to serve this warrant, by posting up attested copies thereof at each of the Public Meeting Houses in said Town, seven days, at least, before the time for holding said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid. Given under our hands this twentieth day of February in the year one thousand nine hundred and twenty-two.

P. H. LOUGHLIN,

C. L. SMITH,

A. L. STONE,

Selectmen of Westminster.

A true copy, Attest:

P. H. LOUGHLIN, Chairman, Selectmen.

TOWN CLERK'S REPORT

For the year ending December 31, 1921

There were two Town meetings held during the year 1921. (In the following reports of Town meetings it is a synopsis from the records of each meeting).

ANNUAL TOWN MEETING

Held March 7, 1921.

Article 1. Arno E. Hurd was chosen Moderator.

Art 2. C. T. Miller reported for the committee on Salaries. Voted to accept report and that no raise be made in salaries of Town officers this year.

C. E. Barron reported for the committee on Town By-Laws, recommending that no by-laws be adopted at this time. Report accepted.

Hobart Raymond reported for the committee, in charge of the Hager (woodlot) property and resigned as a member of said committee. Voted to accept report.

Art. 3. The following is a list of Town officers chosen, together with those whose term of office has not expired.

Town Clerk

Charles F. Giles

Treasurer

Frank W. Fenno

Selectmen

Philip H. Loughlin

Arthur L. Stone

Charles L. Smith

Overseers of the Poor

Hobart Raymond

Frank W. Derby

Frank H. Battles

Assessors

Arno E. Hurd was chosen for three years.

Frank W. Derby, term expires March, 1922.

Carlos E. Barron, term expires March, 1923.

School Committee

Arthur W. Nye was chosen for three years.

Katherine T. Dutton, term expires March, 1922.

Thaddeus B. Fenno, term expires March, 1923.

Library Trustees

Sarah J. Wyman was chosen for three years.

William C. McAllester was chosen for three years.

Lucy M. Giles, term expires March, 1922.

Cyrus T. Miller, term expires March, 1922.

Ida E. Merriam, term expires March, 1923.

Frank W. Fenno, term expires March, 1923.

Cemetery Commissioners

Windsor F. Neal was chosen for three years.

Hobart Raymond, term expires March, 1922.

Frank S. Parks, term expires March, 1923.

Auditor

Frank E. Miller

Tax Collector

Windsor F. Neal

Constables

*Harold A. Towle

*Charles V. Earle

*Resigned.

*Roy W. Stockwell

*Oscar N. Perkins

Tree Warden

George A. Sargent

Measurers of Wood, Lumber and Bark

W. Wesley Young

Lucius W. French

George A. Mather

Edward R. Flagg

Charles H. Dupee

Charles F. Knowler

Frank N. Carpenter

Walter H. Laws

Wickliffe H. Waterhouse

Edward F. Hetu

George E. Divoll

Harold D. Merriam

Liquor License Question

Yes, 18 (eighteen).

No, 115 (one hundred and fifteen).

Art. 4.

Note.—In the following table appropriations under other articles are also included in order to show the total amount appropriated.

TOWN APPROPRIATIONS

Schools (including income from all sources)	\$18,000.00
Highways. Opening roads in winter	1,000.00
Highways. Repairs of Bridges	500.00
Highways. Railing	200.00
Highways. Art. 21. Repairing and improvements (in connection with State funds)	3,440.00
Highways. Art. 22. Posting bridges	50.00
Highways. Art. 29. Worcester road project	1,000.00
Charities	1,400.00
Town officers	1,250.00
Miscellaneous	2,000.00
Electric Lights	1,320.00
Library (including \$150 for repairs) Dog tax fund and	800.00
Soldiers Relief	200.00
Cemeteries	300.00

Art. 10.	Post 69, G. A. R.	100.00
Art. 11.	Fire Department	300.00
Art. 12.	Board of Health	500.00
Art. 14.	Moth Work	462.83
Art. 15.	Bonds for town officers	92.50
Art. 16.	Medical inspection of Schools	50.00
Art. 18.	Opening sidewalks in Winter	100.00
Art. 19.	Restoring Wyman Fund	1,000.00
Art. 20.	Building sidewalks	500.00
Art. 24.	Piano fund	200.00
Art. 25.	For cutting wood on Hager lot	250.00
Art. 26.	Purchase of Motor Truck	750.00
	Add Schoolhouse Note due	1,320.00

Total	\$37,085.33
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Subtract amount to be refunded for schools	7,000.00
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Leaving amount to be raised by taxation \$30,085.33

Art. 5. Voted that the Tax Collector be allowed one cent on each dollar collected and subject to the following conditions: All discount abolished. All taxes paid after October 1st, 1921, shall pay six per cent. per annum additional.

Art. 6. Voted that the Town Treasurer, with the approval of the Selectmen, be authorized to borrow money in anticipation of the revenue of the financial year.

Art. 7. Voted to accept the list of jurors as revised by the Selectmen.

Art. 8. Voted to increase the committee in charge of the Hager lot. Voted, and chose C. E. Barron, C. L. Smith and Ernest Mansur, as members of this committee, to act with F. H. Battles and F. W. Fenno.

Art. 9. Voted and chose the Selectmen as agents to prosecute and defend all suits in behalf of the Town.

Art. 10. Voted one hundred dollars to Post 69, G. A. R., for Memorial Day and care of monument grounds.

Art. 11. Voted three hundred dollars for Fire Department. Voted to pay firemen five dollars each per year and five dollars additional for each nozzle man and fifty cents per hour for attending fires.

Art. 12. Voted five hundred dollars for the use of the Board of Health.

Art. 13. (To see what sum of money the Town will raise and appropriate for the use of the Tree Warden). Voted to pass over.

Art. 14. Voted four hundred and sixty-two dollars and eighty-three cents for use of the Moth Superintendent.

Art. 15. Voted ninety-two dollars and fifty cents for furnishing bonds for Town officers.

Art. 16. Voted fifty dollars for medical inspection of schools.

Art. 17. Voted to empower the Collector of taxes

to use all means for collecting taxes which a Town Treasurer may use when collecting taxes.

Art. 18. Voted one hundred dollars for opening sidewalks in the Center village.

Art. 19. Voted one thousand dollars towards restoring the Wyman fund.

Art. 20. Voted five hundred dollars for building new sidewalks in the village.

Art. 21. Voted that the Selectmen be instructed to petition the Highway Commissioners for an allotment from the State, under Chapter 155, Acts of 1918. Voted three thousand four hundred and forty dollars for this purpose.

Art. 22. Voted that the Selectmen be instructed to have the bridges posted. Voted fifty dollars for this purpose.

Art. 23. Voted that the matter of using the highways for cattle-show day uses be left in the hands of the officers of the Farmers and Mechanics' Association. Voted that gambling be not allowed.

Art. 24. Voted two hundred dollars towards acquiring a new piano for the Town Hall, and that the present committee on piano be authorized to make the exchange.

Art. 25. Voted two hundred and fifty dollars for cutting wood on the "Hager Park" lot.

Art. 26. Voted seven hundred and fifty dollars for the purpose of purchasing a truck for the fire department.

Art. 27. Voted to install one electric light half way up the Academy hill.

Art. 28. Voted that the Selectmen be authorized to sell the Obidiah Freeman place.

Art. 29. Voted that the Selectmen be authorized to petition the County Commissioners to build a section of highway on what is known as the Worcester road. Voted one thousand dollars for this purpose.

Art. 30. (To see if the Town will raise and appropriate a sufficient sum of money for equipping and maintaining quarters for the Westminster Post, No. 174, American Legion, and its auxiliary). Voted, upon motion of Commander Harold Towle, to pass the article.

Voted to dissolve the meeting at four o'clock, P. M.

CHARLES F. GILES,
Town Clerk.

SPECIAL TOWN MEETING

Held October 17, 1921

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. F. W. Fenno reported for the committee in

charge of the "Hager wood lot" in regard to wood cutting and report was accepted as a report of progress.

Art. 3. Voted that the Town accept the provisions of the will of the late Frederick William Smith, as set forth in Article 3 of said will, and that such property, both real and personal, as hereby bequeathed to the Town of Westminster, shall be held and kept safely invested as a permanent fund and the income from said fund shall be used for the support and maintenance of the poor of said town and that the Board of Selectmen and the Overseers of the Poor be hereby appointed to carry out the provisions of said will.

Art. 4. Voted to name the Grammar and High School in the Center village "The Upton School," in accordance with the terms of a decree of the Probate Court, dated June 17, 1921.

Art. 5. Voted to appropriate from the Upton Trust Fund, so called, in the town treasury, such sum or sums of money as may be required to redeem the whole or any part of the new Grammar and High School bonds now outstanding.

Art. 6. Voted to appropriate from unappropriated funds in the town treasury, for the purpose of restoring the Wyman fund, so called, to its original sum.

Art. 7. Voted to appropriate from unappropriated funds in the town treasury seven hundred and fifty dollars as the Town's portion for building a sidewalk at the upper end of the village.

Art. 8. Voted to appropriate from unappropriated funds in the town treasury five hundred dollars for the purpose of grading the Soldiers' Memorial Lot.

Art. 9. Voted to appropriate from unappropriated funds in the town treasury three hundred dollars for the purpose of dedicating the Soldier's Memorial.

Art. 10. Voted to appropriate from unappropriated funds in the town treasury five hundred dollars, for the purpose of assisting the American Legion, Post 174, in the furnishing of their rooms.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

BIRTHS, DEATHS AND MARRIAGES

For the year ending December 31, 1921

Note.—If any error in names or dates are noticed, or any omissions, please inform the Town Clerk.

Birth recorded	27
Deaths recorded	24
Brought into town for burial (non-resident)	14
Marriages recorded	11

BIRTHS, 1920

Date	Name of Child	Name of parents
May 16.	John Roe Ramanouskis	Joseph and Domicela

BIRTHS, 1921

Jan. 8.	Helen Maki	Nester and Suoma
Feb. 6.	Helmi Ingred Niemie	Kalle and Helen
Feb. 18.	Uhro Teudor Haavisto	Everett and Sonni
Feb. 18.	_____	_____
Feb. 28.	Charlotte Merriam	Harold D. and Emma F.
Mar. 13	Mary Virginia Cotton	George W. and Mary E.

Mar.	14.	Norma Zoe Peterson	John and Neoma
Apr.	5.	Eleanor Jewel Quinn	Herbert W. and Eva L.
Apr.	7.	Nazzareno Sab- itina Arcangeli	Luigi and Pierina
Apr.	15.	Richard Hugh Conant	Otto H. and Annie L.
Apr.	20.	Henry Hurd Walker	Albert and Ruth L.
Apr.	29.	Eunice May Young	Ralph and Lois M.
May	1.	Meriel Edna Smith	Ernest E. and Katie
May	16.	Joseph Eugene Morin	Gedeon and Marie
May	29.	Agnes Thelma Rameau	Henry and Gladys
June	2.	Ernest Haase, Jr.	Ernest and Isabel
June	12.	Helen Sheldon Center	Donald and Eva
June	30.	_____	_____
July	18.	Elmer George Merchant	Joseph and Regina
July	21.	Loila Oivokki Honkala	Oiva and Hilda
July	30.	Ethel Florence Harris	Leslie and Ethel
Aug.	27.	Sula Vilhem Ilves	Hendri and Roosa
Sept.	13.	Lillian Doris Buckman	William and Delia

Nov. 4.	Laurence Leigh	
	Donahue, Jr.	Laurence L. and Lillian
Nov. 16.	Olga Arlina	
	Kurrikka	Victor and Niemi
Nov. 28.	Crystal Lois	
	Leighton	Elmer F. and Fannie
Dec. 12.	Ida Arcangeli	Giacomo and Matilda

DEATHS

Date		yrs.	mos.	dys.
1918				
Sept. 8.	*William S. Miller	23	8	27
1921				
Jan. 14.	Maria (Parkhuist) Stowell	95	5	11
Jan. 25.	Bartlett M. Chase	64	11	2
Feb. 18.	(Infant)	—	—	—
Mar. 23.	Maria Howard	96	10	23
Mar. 3.	Harriet A. (Smith) Holden	91	9	6
Apr. 18.	James S. Harrington	75	8	28
Apr. 23.	William F. Peters	66	7	17
Apr. 30.	Henry L. Smith	73	7	28
May 9.	Ephraim W. Towle	59	11	2
May 18.	Frederick W. Smith	79	1	21
May 16.	Wilham E. Hartnett	48	7	2
June 17.	Emma E. Gordon	75	9	10
July 24.	Minnie Kautti	34		
July 20.	Margaret Cronin	75		
July 26.	Ernest R. Hartwell	1	2	22
Aug. 17.	Johanna L. Whitten	77	11	20
Aug. 22.	Joseph M. Whitney	52	9	27
Sept. 11.	Louisa N. (Locke) Fiske	80	3	2

Nov.	6.	Hattie E. (Farmer) Whitte-			
		more	68	2	11
Nov.	25.	Richard N. Card	73	7	17
Nov.	25.	Mary E. (Hager) Whitney	66	9	
Dec.	20.	Louina E. Brigham	60		26
Dec.	20.	Loretta J. Sutherland	17	10	25

*Death occurred on date stated above, while serving with the U. S. Army, in France.

Body disinterred and brought from overseas for burial in Westminster, July, 1921.

BROUGHT INTO TOWN FOR BURIAL

(Non-Resident)

1921

Date of Death		yrs.	mos.	dys.	From
Jan.	25.	George C. Gray	25	11	26 Gardner State Colony
Feb.	7.	Wm. H. Benjamin	68	10	9 Providence, R. I.
Feb.	5.	Frank M. Holden	69		Cambridge
Mar.	8.	Helen (Joslyn) Tansley	77	4	Hartford, Conn.
May	10.	Walter T. Fisher	53	2	15 New Haven, Conn.
May	21.	Emma G. Brooks	64		Brattleboro, Vt.
May	15.	Myron S. Morse	68	8	6 Worcester
June	26.	Mary M. Peckham	77	4	12 Boston
Aug.	18.	(Infant)	—	—	— Leominster

Aug. 26.	John Roscoe Ballou	38			Wilkins- burg, Pa.
Sept. 19.	Jason A. Ray	83	9	12	Gardner
Oct. 31.	Melinda E. Kendall	93	11	7	Boston
Nov. 25.	Marion G. Bolton	86	3	28	Wareham
1876	Rôbert D. Parker	42			Barre

MARRIAGES

Date and place
of marriage

Residence

Jan. 5	Henry C. Rameau	Westminster
Fitchburg	Gladys A. Reed	Westminster
Jan. 20	Leslie E. Harris	Westminster
Fitchburg	Ethel May Brigham	Westminster
May 19	Leroy W. Hutchinson	Gardner
Fitchburg	Bertha M. Hamilton	Westminster
June 21	Arthur C. Hicks	Westminster
Westminster	Esther H. Gates	Westminster
June 25	George Mossman	Westminster
Westminster	Esther Jane Curtis	Westminster
June 25	Harold A. Towle	Westminster
Cabot, Vt.	Marion P. Walker	Cabot, Vt.
Sept. 18	Kenneth R. Durling	Westminster
N. Grafton	Beatrice H. Ham	Westminster
Oct. 19	S. Edwin Story	Westminster
Westminster	Mabel W. Gleason	Westminster
Oct. 29	Earl C. Stockwell	Westminster
Gardner	Mary R. Morin	Gardner

Baby boy
July 31 -
9 lbs.

Baby boy
14 April
31 -
9 lbs.

Dec. 3	Richard F. Stanbridge	Westminster
Cambridge	Gladys L. Russell	Westminster
Dec. 17	Bert Shotter	Lawrence
Westminster	Celia Rovillard	Fitchburg

DOG LICENSE ACCOUNT

Licenses have been issued to the following persons:

Antilla, Isaac	\$2.00	Luomala, John	2.00
Autyo, Matti	2.00	Mansfield, C. E. (2)	10.00
Baker, Lizzie E.	2.00	Mansur, E. C.	2.00
Ballou, Frank	2.00	Mansur, Paul B.	2.00
Barrows, Mrs. E. L.	2.00	Marshall, Julia	2.00
Bassett, Lysander	2.00	Marsh, Neil	2.00
Battles, Herbert (2)	4.00	Mather, G. A.	2.00
Battles, Roger (4)	11.00	Mather, Ruth	5.00
Bean, John	2.00	Matson, Otto	5.00
Bernhardt, Carl E.	2.00	Mayranen, A.	2.00
Berghoist, A.	2.00	Merriam, A. E.	2.00
Black, Luna J.	2.00	Miettinen, August	2.00
Blake, Richard (2)	7.00	Mongeon, Leon	2.00
Brackett, E. R.	2.00	Morin, Gideon	2.00
Brackett, Wilfred	5.00	Muhonen, Einar	2.00
Braks, Frank	2.00	Murdock, Warren	2.00
Brigham, Orrin A.	2.00	Nelson, Edmond, O.	5.00
Brough, Samuel	2.00	Newell, F. I.	5.00
Burns, D. J.	2.00	Nielson, Nils	5.00
Cedar, Matti	2.00	Nitsche, George	2.00
Chase, Harry C.	2.00	Noel, Alcide	2.00
Cotton, John	5.00	Page, James H.	2.00
Cowdrey, Albert	2.00	Parila, Emil	5.00

Curry, James	2.00	Parila, Hjalma	2.00
Curtis, Frank A.	2.00	Percy, W. F. (2)	4.00
Curtis, Henry	2.00	Peters, James A.	2.00
Davis, Alfred	5.00	Pihlajavita, W. H.	2.00
Dawley, C. B.	2.00	Putnam, Geo. R.	2.00
Dawley, G. L.	2.00	Putnam, Gertrude	2.00
Donaldson, Alex.	2.00	Putney, Laura	2.00
Dupee, C. H.	2.00	Rameau, George	2.00
Durling, A. R.	2.00	Rames, John	5.00
Dutton, C. R.	2.00	Reynolds, Charles	5.00
Earl, Bertha	2.00	Reed, E. B.	2.00
Earl, Harry	2.00	Reed, Leslie (2)	7.00
Eaton, Ethel	2.00	Rhodes, G. O.	2.00
Flagg, Wallace	2.00	Richardson, E. O.	2.00
French, L. W.	2.00	Roiha, Esais	2.00
Frenier, James	2.00	Rowe, Herbert	2.00
Friberg, John	2.00	Root, Thomas	2.00
Frye, J. A.	2.00	Rostedt, Amelia	2.00
Gates, A. E.	2.00	Russell, Frank R.	2.00
Gill, Richard	2.00	Sakinen, Charles	2.00
Goodridge, Wilfred	2.00	Salnan, Matti	2.00
Halfors, Theodore	2.00	Sanderson, H. L.	2.00
Hamalainen, Antti	5.00	Savilampa, Henry	2.00
Hamalainen, Kalle	2.00	Shannon, C. B.	2.00
Hamilton, C. H. (2)	4.00	Siikki, Matti	5.00
Hanks, Henry	5.00	Shepard, H. A.	2.00
Harper, Fred (2)	10.00	Smith, C. L. (N. St.)	5.00
Harris, H. L. (2)	7.00	Smith, C. L.	5.00
Hicks, Ernest	2.00	Smith, E. E.	2.00
Hill, John	2.00	Smith, E. T. (2)	4.00
Hirvonen, John	5.00	St. Jean, George	5.00

Holm, Carl	2.00	Stone, Melvin	2.00
Holmes, Rufus	2.00	Stromberg, John	2.00
Honkala, Oyaand	2.00	Suttela, Otto	2.00
Houghton, C. C.	2.00	Tani, Antonia	2.00
Howard, Albert	2.00	Thompson, Wm. D.	5.00
Ikaheimo, John	2.00	Toistage, John	2.00
Jaaskelati, Herman	2.00	Towle, L. C.	2.00
Jarvela, Oscar	2.00	Towle, Charles	2.00
Johnson, Otto	2.00	Tucker, F. N.	2.00
Johnson, Robert	2.00	Tuomela, Peter	5.00
Kaustenen, Nick	2.00	Tuomi, Axel	2.00
Kingman, A. S.	2.00	Vieweg, Ernest	2.00
Kinnari, Karle	2.00	Wainonen, Evert	2.00
Knower, C. F.	2.00	Waller, Wm. W.	5.00
Koski, Jacob	2.00	Wartiananen, Peter	2.00
Kraus, Hilda	2.00	Wasara, Moses	2.00
Kurrikka, Victor	2.00	Waterhouse, W. H.	
Lahtkenen, Karle	2.00	(2)	4.00
Laitinen, Emil	5.00	Whitney, Carl C.	2.00
Lakkannen, K.	2.00	Whitney, M. D.	2.00
Lakinen, Waino	2.00	Winter, Kusti	2.00
Lamsa, Mikko	2.00	Winturi, Wm.	5.00
Lantz, Mary	2.00	Wiswell, G. F.	2.00
Larochelle, Frank	2.00	Wourosali, Armas	2.00
Laws, W. H.	2.00	Young, Elisha	2.00
Leighton, Elmer	5.00		
Leino, Otto	2.00	Total	\$439.00
Loughlin, Philip, Jr.	2.00		

One dog (included in above list), licensed
between the date of last remittance (Dec.

1,1921) to County Treasurer and Jan. 1, 1922, makes amount in hands of Town Clerk, Jan. 1, 1922, (subtract)	2.00
	<hr/>
	\$437.00
Add amount on hand at last report	6.00
	<hr/>
	\$443.00
Less Clerk's fees, 175 @ 20 cents	35.00
	<hr/>
Amount sent to County Treasurer to Dec. 1, 1921	\$408.00

Note.—At time of submitting this report for printing, (Jan. 15), two more dogs have been registered since date of Jan. 1st, 1922, the licenses of which expire April 1, 1922.

Said registrations are not printed in this report, but with other registrations that may occur later, will be noted in next annual Town Report.

Town clerks are required by State law to pay into the County treasury all money received for issuing dog licenses, less clerk's fees, on or before the first day of June and December of each year.

Such money received by the County Treasurer, and not paid out for damages, shall, in January, be paid back to treasurers of towns in proportion to the amounts received from such towns and the money so refunded shall be expended for the support of public libraries or schools.

The attention of dog owners is called to the fact that all dogs must be licensed when they become three months old, regardless of the time of the year that they become of such age; and that "the owner or keeper of a licensed dog shall cause it to wear around its neck a collar distinctly marked with its owner's name and its registered number."

This law, while not recently enacted, is being strictly enforced in Worcester County towns at the present time.

CHARLES F. GILES,
Town Clerk.

SELECTMEN'S REPORT

For the year ending December 31, 1921

PAID TOWN OFFICERS

TOWN CLERK

G. F. Giles	\$75.00
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TOWN TREASURER

F. W. Fenno	75.00
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SELECTMEN

P. H. Loughlin	\$75.00	
C. L. Smith	75.00	
A. L. Stone	75.00	
		<hr/> 225.00

ASSESSORS

T. W. Derby	\$75.00	
A. E. Hurd	75.00	
C. E. Barron	75.00	
		<hr/> 225.00

OVERSEERS OF POOR

Hobart Raymond	\$20.00	
T. H. Battles	20.00	
T. W. Derby	20.00	
		<hr/> 60.00

CONSTABLES

Harold A. Towle	\$11.00	
Oscar N. Perkins	13.00	
Charles V. Earle	13.25	
Roy W. Stockwell	2.25	
Charles L. Smith	1.00	
Fred J. Ray	25.45	
	<hr/>	65.95

REGISTRARS OF VOTERS

F. A. Miller
 G. W. Bruce
 F. M. Sawyer
 C. F. Giles

AUDITOR

F. E. Miller	20.00
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COLLECTOR OF TAXES

W. F. Neal	263.95
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TREE WARDEN

G. A. Sargent	25.00
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SEALER OF WEIGHTS AND MEASURES

A. E. Hurd	25.00
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MODERATOR, MARCH MEETING

A. E. Hurd	5.00
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\$1,081.60

Appropriation	\$1,250.00
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	1,081.60
Balance	<u>\$168.04</u>

SCHOOLS

Amount expended	\$19,247.94
Appropriation \$11,000.00 and amount due from State.	

SUPPORT OF POOR

Outside poor	\$1,306.26	
Indoor poor	538.80	
	<u></u>	1,845.06
Appropriation		1,400.00
		<u></u>
Overdrawn		\$445.06

HIGHWAY DEPARTMENT

Appropriation	\$3,440.00
Received from State	2,692.61
	<u></u>
	\$6,132.61
Amount Expended	6,441.87
Overdrawn	\$309.26

OPENING ROADS

Appropriation	\$1,000.00
Amount expended	214.00
	<u></u>
Balance	\$786.00

ELECTRIC LIGHTS

Appropriation	\$1,320.00
Amount expended	1,167.92
	<hr/>
Balance	\$152.08

BONDS FOR TOWN OFFICERS

Appropriation		\$92.50
Treasurer's Bond	\$40.00	
Tax Collector's Bond	100.00	
Town Clerk's Bond	2.50	
	<hr/>	142.50
Overdrawn		\$50.00
		<hr/>

FIRE DEPARTMENT

Appropriation	\$300.00
Amount expended	549.78
	<hr/>
Overdrawn	\$249.78

CEMETERIES

Appropriation	\$300.00
Amount expended	297.01
	<hr/>
Balance	\$2.99

FORBUSH MEMORIAL LIBRARY

Appropriation \$800.00 and Dog Fund	
Amount expended	\$1,332.17

SOLDIERS' RELIEF

Appropriation	\$200.00
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Amount expended	190.32
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Balance	\$9.68
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BOARD OF HEALTH

Appropriation	\$500.00
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Amount expended, see report	966.50
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Overdrawn	\$466.50
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TREE WARDEN

No appropriation	
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Expended	\$38.75
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Special Appropriations

OPENING SIDEWALKS

Appropriation	\$100.00
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Expended	14.50
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Balance	\$85.50
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MEMORIAL DAY

Appropriation	\$100.00
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Amount expended	100.00
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MEDICAL INSPECTION OF SCHOOLS

Appropriation	\$50.00
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Amount expended	50.00
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BUILDING SIDEWALKS

Appropriation	\$1,250.00
Amount expended	1,306.94
	<hr/>
Overdrawn	\$56.94

POSTING BRIDGE SIGNS

Appropriation	\$50.00
Amount expended	91.10
Overdrawn	\$41.10
	<hr/>

PIANO FUND

Appropriation	\$200.00
Amount expended	206.00
	<hr/>
Overdrawn	\$6.00

CUTTING WOOD ON HAGAR LOT

Appropriation	\$250.00
Amount expended	200.00
	<hr/>
Balance Amount expended	200.00

FIRE MOTOR TRUCK

Appropriation	\$750.00
Amount expended	713.75
	<hr/>
Balance	\$36.00

REPAIRS OF BRIDGES AND RAILINGS

Appropriation	\$700.00
Amount expended	289.66
	<hr/>
Balance	\$410.34

CARE TOWN CLOCK

Appropriation	\$20.00
Expended	20.00

TO COMPLETE WAR MEMORIAL

Appropriation	\$500.00
Amount drawn	500.00

TO DEDICATE WAR MEMORIAL

Appropriation	\$300.00
Amount drawn	300.00

TO FURNISH AMERICAN LEGION QUARTERS

Appropriation	\$500.00
Amount drawn	500.00

WORCESTER ROAD APPROPRIATION

Appropriation	\$1,000.00
Amount drawn	1,000.00

STATE AID

Amount expended	\$336.00
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MOTH WORK

Amount paid by Town	\$462.83
Amount paid by State	677.99

\$1,140.82

RECAPITULATION

Opening roads	\$214.00
Opening Sidewalks	14.50
Highway Repairs	6,441.87
Miscellaneous	2,234.09
Outside Poor	1,306.26
Indoor Poor	538.80
Special Appropriations	5,419.95
Schools	19,247.94
Fire Department	549.78
Cemeteries	297.01
Town Officers	1,081.60
State Aid	336.00
Soldiers' Relief	190.32
Board of Health	966.50
Library	1,332.17
Electric Lights	1,167.92
Tree Warden	38.75
<hr/>	
Total	\$41,377.46

MISCELLANEOUS AND CONTINGENT

Orders Drawn 333

Jan. 29.	Judson Foster, Wood for Town	
	Hall, 1½ cords	\$15.00
	Geo. H. Stockwell, care Town Hall	13.00
	C. T. Giles, Recording Births, Deaths,	
	Etc.	52.00

Feb. 26.	Judson Foster, wood for Town Hall, two cords	20.00
	Geo. H. Stockwell, care Town Hall	14.00
	Sentinel Printing, printing bill heads	7.60
Mar. 26.	Sentinel Printing, printing 500 Ballots	6.08
	Southboro Print Shop, printing 500 Town Reports	174.80
	Commonwealth Mass., Reg. Voters Dept.	1.00
	Geo. H. Stockwell, care Town Hall	13.00
	E. E. Fenno, oil cloth for Town Hall	1.35
	F. R. Murdock, inspecting barns and cattle	56.00
	F. R. Murdock, Constable work	7.00
	Hobbs & Warren, Assessors' books	8.41
	A. E. Hurd, stationery for Assessors	2.96
Apr. 30.	A. E. Lovewell, painting auto signs	3.75
	Iver Johnson Co., Constable badges	5.00
	Geo. H. Stockwell, care Hall	17.75
	P. H. Loughlin, electrical supplies	2.65
	Judson Foster, wood for Town Hall, March 5	16.00
	Judson Foster, wood for Town Hall, March 29	16.00
	Davol Printing House, printing for Assessors	2.50
	Fitchburg Hardware Co., exit lock for Hall	6.25
May 28.	C. E. Barron, ins. for School Houses No. 3, 4, 5, 7, 8, 9, 10	59.66

	Geo. H. Stockwell, care Hall	15.50
	Sentinel Printing, printing bill heads	7.88
	Sentinel Printing, letter heads	3.10
	William W. Norris, plumbing at Town Hall	8.26
	W. and L. E. Gurley, Town Sealer, Supplies	9.57
	Geo. Mossman, M. D., returning Births	7.50
	Joe. Gordon, work at Town Hall	3.00
	P. B. Murphy, Dog. License Book	1.90
	O. S. Upham, work at Town Hall	1.00
June 25	P. Beaudet, eaves trough, at Town Hall	22.95
	Miller Bros., paint, hardware, etc., Town Hall	26.80
	Carter Ink Co., copying ink	.81
	Daley Tire Co., sealer of weights sup.	24.00
	Westminster Aqueduct Co. water for Hall and Street	37.00
	Wm. Norris, plumbing and supplies at Hall	14.55
	E. Collins, labor at Town Hall	2.00
	Geo. H. Stockwell, care Town Hall	13.25
	D. P. Stiles, labor at Town Hall	44.85
	D. E. Withington, road damage	20.00
	C. E. Barron, Ins. on Town Hall	166.43
July 30.	Davis Hardware Co., supplies at Hall	6.70
	Miller Bros., hardware for Town Hall	5.81
	Geo. H. Stockwell, care Town Hall	15.50
	F. W. Fenno, recording petition	3.00
	D. P. Stiles, labor at Town Hall	15.00

	David H. Merriam, abstract of transfers	12.00
	Travers Bros., printing Ass. List Books	34.75
Aug. 27.	F. A. Merriam, mowing common	5.00
	Geo. H. Stockwell, care Town Hall	18.50
	Oscar W. Perkins, trucking wood to Hall	5.00
Sept. 24.	Geo. Stockwell, care Town Hall	15.50
	F. A. Adams, 2 stoves for Town Hall	35.00
	Timothy Shay, police service, Cattle Show	15.00
	Sweet and Kendall, surveying in Lynde case	18.35
	D. P. Styles, work at Town Hall	7.00
	F. W. Fenno, Treas., cutting wood for Town Hall	13.65
	H. E. Remington Co., 6 Assessors' Books	49.50
Oct. 29.	Geo. Stockwell, care Town Hall	12.50
	Elkas Furniture Co., stove for Town Hall	37.00
	F. N. Carpenter, coveri'g Town Dump	73.00
	F. A. Merriam, wood at Town Hall, one cord	12.00
	Wm. Norris, labor on watering tub	16.43
	A. C. Burrill, sign work	2.00
	Newton Russell Co., supplies at Town Hall	6.78
	D. P. Stiles, labor at Town Hall	4.50
	Murray and Loughlin Case, Westminster vs. Lynde	60.00

Nov. 26.	W. H. Waterhouse, watering tub, 1921	2.00
	Lizzie E. Baker, copying warrant	1.00
	Geo. H. Stockwell, care Hall	15.50
	R. H. Dunn, moving safe to Town Hall	35.00
	D. P. Stiles, work at Selectmen's R'm	71.85
	P. Derby & Co., furniture for Select- men's Room	117.00
	P. H. Murray, safe for Selectmen's Room	150.00
	Harry N. Howard, gravel for 1920	10.30
Dec. 31.	Hobart Raymond, returning Deaths	7.75
	Hobart Raymond, 8 trips to Charlton	49.60
	Bourn, Hadley Co., Book Case for Selectmen's Room	78.75
	P. H. Loughlin, electric work at Town Hall	34.15
	P. Derby Co., chairs, Selectmen's Room	42.00
	F. R. Murdock, inspecting animals	39.20
	Geo. H. Stockwell, care Town Hall	12.50
	Mary Goguin, watering tub, 1921	2.00
	F. A. Curtis, watering tub, 1921	2.00
	C. F. Giles, express, post., etc., 1921	4.71
	F. A. Merriam, 1 cord cut wood, Town Hall	12.00
	C. F. Giles, work on Town Drain	6.00
	W. F. Neal, carfare, Tel., copying deeds, etc.	9.13
	C. E. Barron, postage, supplies, etc., for Assessors	3.20

E. E. Fenno, electric express	3.44
E. E. Fenno, zinc for Town Hall	2.70
Martin E. V. Anderholm, expenses in Dog Cases	25.65
D. A. Peeler, constable work	3.25
F. W. Fenno, expense of postage, Dorra Bros., filing cases for Hall	33.00

\$2,234.09

LIST OF JURORS

Cyrus T. Miller, Grocer.
Arthur L. Stone, Paper Maker.
Frank R. Murdock, Farmer.
George L. Dawley, Manufacturer.
Arno E. Hurd, Farmer.
Frank M. Sawyer, Chair Maker.
William H. Stockwell, Baker.
Charles B. Dawley, Farmer.
Fred A. Coolidge, Lumber Dealer.
Edward R. Miller, Grocer.
George A. Sargent, Farmer.
Judson Foster, Farmer.
Arthur E. Merriam, Lumber Manufacturer.
Edward J. Rice, Conductor.
Frank H. Miller, Chair Manufacturer.
Frank W. Derby, Chair Manufacturer.
Frank A. Curtis, Farmer.
Wincliff H. Waterhouse, Farmer.

Selectmen recommend the following appropriations:

Schools	\$11,000.00
Bridge Repairs and Railings	600.00
Opening Roads	1,000.00
Public Charities	1,500.00
Town Officers	1,250.00
Soldiers' Relief	200.00
Miscellaneous and Contingent	1,750.00
Fire Department	500.00
Public Library, Dog Fund and	600.00
Electric Lights	1,350.00
Cemeteries	300.00
Board of Health	800.00
Moth Work	468.42
Memorial Day and Care of Grounds	100.00
Bonds of Town Officers	92.50

REPORT OF THE CHARLTON POOR FARM ASSOCIATION

For the Year Ending December 31, 1921

RECEIPTS

Milk	\$2,428.05
Eggs	86.90
Stock	84.44
Inmates' Board	5,365.28
Boarders	938.08
Annual assessment	828.35
Bal. on hand, 1920	235.67
Lime and Fertilizer	168.00
Miscellaneous	10.00
	<hr/> \$10,144.77

EXPENDITURES

Carl M. Wheeler and wife	\$1,200.00
Outside Labor	603.09
Inside Labor	365.00
Miscellaneous	362.61
Groceries	1,559.35
Meats and provisions	680.36
Hay and grain	562.10
Oil and gasoline	210.05

Tobacco	234.68	
Clothing	221.45	
Supplies	600.72	
Telephone	37.80	
Blacksmithing	18.75	
Veterinary	25.00	
Medical Attendance	52.15	
Drugs	49.38	
Machinery	826.80	
Stock	125.00	
Electricity	53.57	
Lime and Fertilizer	424.75	
Seed	108.58	
Coal	282.47	
Pasturing	40.00	
Rent and Interest	685.92	
Bal. on Truck	200.00	
N. E. M. P. A. Dues	10.94	
	<hr/>	9,540.52
Balance in favor of association		<hr/> \$604.25

Received and due from towns in the Association for

Inmates' Board:

Ashburnham	\$234.63
Boylston	496.26
Brookfield	284.12
Charlton	504.59
East Brookfield	266.13
Holden	71.14

Hubbardston	13.50
Leicester	234.63
Millbury	1,337.71
Princeton	690.38
Rutland	234.63
Sterling	469.16
Westminster	546.40
Paxton	9.00
	<hr/>
	\$5,365.28
Total number of weeks for inmates	1,199 1-7
For Boarders	188 3-7
No Inmates from the towns of Auburn, Holland, Hardwick and Oakham.	

Respectfully submitted,
 WILLIAM H. PARKMAN,
 President.
 LOUIS M. HANFF,
 Secretary and Treasurer.

OUTSIDE POOR

Three families and five others have been aided during the year.

Total expense of outside poor	\$1,306.26
Net expense of indoor poor	538.80
	<hr/>
Total expense	\$1,845.06
Due from State	400.69
	<hr/>
Net expense of public charity	\$1,444.37

Respectfully submitted,

HOBART RAYMOND,

FRANK W. DERBY,

FRANK H. BATTLES,

Overseer of Poor.

Examined and Approved,

January 21, 1922,

F. E. MILLER, Auditor.

REPORT OF FIRE ENGINEERS

Feb. 26.	Royal Steam Heater Co., repairing heater	5.20
Mar. 26.	D. P. Styles, labor on engine hall	84.25
Apr. 30.	W. H. Stockwell, supplies, engine hall	4.85
	C. V. Earl, labor and supplies	9.50
	C. V. Earl, expenses Lovewell chimney fire	1.00
	C. V. Earl, services engine men	55.00
	Goodridge Box Co., lumber	7.00
	F. A. Goodridge, services fire engineers	15.00
	F. A. Goodridge, tools and labor on truck	3.50
	W. F. Neal, expense brush fires Apr. 3, 12, 13th	54.00
	F. E. Kelty, care of engine hall and supplies	49.55
	F. A. Curtis, brush fire, Mar. 27 and Apr. 5th	2.50
	Fitchburg Coal Co., coal for engine hall	38.20
May 28.	C. V. Earl, janitor, engine hall	10.00
	F. A. Curtis, Battles fire	7.50

June 25.	R. Strambridge, gasoline	2.90
	D. P. Styles, work on engine hall	9.50
	W. F. Neal, Battles fire	10.50
	W. F. Neal, brush fire near Ashburnham line	7.50
July 30.	Royal Steamheater Co., supplies for heater	2.77
	F. E. Kelty, services, fire, July 4	8.40
	W. F. Neal, call for brush fire	4.50
	C. V. Earl, work on fire truck	3.00
	W. H. Lawes, brush fire, July 6	11.50
	C. L. Smith, brush fire, July 6	4.50
	L. W. French, work on fire truck	2.65
Sept. 24.	R. Strambridge, supplies, Fire Dept.	1.62
	W. F. Neal, brush fire, burnt mill pond	4.00
	W. E. Percy, 3 inner tubes for truck	6.45
Oct. 29.	C. V. Earl, labor on engine hall	5.50
	C. V. Earl, Berry and Ethier fire	5.00
Nov. 26	W. F. Neal, services as forest warden	30.50
	C. L. Smith, men to brush fire	4.50
	F. A. Goodridge, repairing water tank	14.35
Dec. 31.	C. V. Earl, work on fire engine	7.50
	Fitzsimmons Motor Co., fire engine supplies	35.00
	A. E. Gates, glass and paint for engine hall	11.64
	D. P. Styles, work on engine hall	8.95
		<hr/>
		\$549.78

Approved by the Engineers,

F. A. GOODRIDGE

C. L. SMITH,

GEORGE L. DAWLEY.

CEMETERY COMMISSIONERS' REPORT

For the year ending December 31, 1921

Your Commissioners have kept within their appropriations after paying for painting the hearse house and the cemetery signs. Much work will be required in the spring, on account of the damage done by the ice. Work has been begun on the Mt. Pleasant wall and will probably be continued next season, payment being made from the Creed fund.

FINANCIAL STATEMENT

Paid for painting signs at the three cemeteries	\$29.00
Paid for painting the hearse house	40.00
Paid for cutting grass and other work at Mt. Pleasant	91.25
Paid for cutting grass and other work at Whitmanville	15.00
Paid for cutting grass and other work at Woodside	121.76
	<hr/>
	\$297.01
Balance	12.99
	<hr/>
	\$310.00

Town appropriation	\$300.00
Grass sold from Woodside	10.31
Work and material used on Perpetual care lots at Woodside	\$95.00
Work and material used on Perpetual care lots at Whitmanville	11.00
Work and material used on Perpetual care lots at Mt. Pleasant	53.15
Used from Creed Will Fund	39.80
	<hr/>
	\$198.95
Paid by Town Treasurer	198.95

WINDSOR F. NEAL,
FRANK S. PARKS,
HOBART RAYMOND,
Cemetery Commissioners.

Approved January 23, 1922
F. E. MILLER, Auditor.

REPORT OF BOARD OF HEALTH

During the past year, 1921, the following diseases dangerous to the public health has been reported: measles, four; diphtheria, four; scarlet fever, one. One case of diphtheria was removed to the Isolation Hospital, at Gardner. Five houses were fumigated.

Respectfully submitted,

GEORGE MOSSMAN, M. D.
Agent, Board of Health.

EXPENDED

Jan.	29.	F. R. Murdock, inspecting meats	\$58.40
Feb.	24.	Mr. Keoghs, goods for schools	16.00
		F. R. Murdock, inspecting meats	34.80
Mar.	26.	F. R. Murdock, inspecting meats	37.60
Apr.	30.	F. R. Murdock, inspecting meats	56.40
May	28.	F. R. Murdock, inspecting meats	40.40
		George Mossman, M. D., Fumigations	37.50
June	25.	F. R. Murdock, inspecting meats	47.20
July	30.	F. R. Murdock, inspecting meats	54.40
May	28.	George Mossman, M. D., services in Mad Dog Case, 1920	234.00
Aug.	27.	George Mossman, M. D., quarantines	8.00

	F. R. Murdock, inspecting meats	56.80
Sept. 24.	F. R. Murdock, inspecting meats	52.40
Oct. 29.	George Mossman, M. D., fumigations	8.00
	F. R. Murdock, inspecting meats	72.00
Nov. 26.	F. R. Murdock, inspecting meats	62.00
Dec. 31.	F. R. Murdock, inspecting meats	65.60
	George Mossman, M. D., inspecting schools for bugs	25.00

REPORT OF HIGHWAY COMMISSIONERS

REPORT OF WORK DONE ON THE WESTMINSTER ROADS DURING 1921

Ellis St. Scraped, cut brush, cleaned and relaid two culverts and put in one new one.

Carter Rd. Scraped and cut brush.

Frog Hollow Rd. Scraped and cut brush.

Knower Rd. Scraped, cut brush and put in four new culverts.

Cross Rd. Scraped, cut brush, removed stone and put in one new culvert, a 12-in. pipe, 20 ft. long.

Minott Rd. Scraped and cut brush.

Minott Place. Scraped.

Newton Rd. Scraped.

Harrington Rd. Scraped and cut brush.

Foster Rd. Scraped, cut brush and put in one new culvert.

Hubbardston Rd. Scraped twice and cut brush and carted on 160 ft. of gravel 12 ft. wide x 4 in deep.

Princeton or Park Rd. Scraped, removed stone and carted gravel.

Town Farm Rd. Scraped.

Worcester Rd. Scraped twice, cut brush, removed stone and fixed washout.

Howard Rd. Scraped and removed stone.

Batherick Rd. Scraped and put in one new culvert.

Depot Rd. Scraped, removed stone, cut brush, relaid one stone culvert and put in one new 12-in. pipe 20 ft. long.

Curtis Rd. Removed stone.

Old Fitchburg or Raymo Rd. Scraped.

Old Turnpike Rd. Scraped and removed stone.

Bean Hill Rd. Scraped and cut brush.

Potato Hill Rd. Scraped.

Page Rd. Scraped.

Old Ashburnham Turnpike Rd. Scraped, carted on gravel and cleaned one culvert. Put on 1,635 ft. of gravel 11 ft. x 4 in.

Roper Rd. Scraped and put in one new 12-in. culvert pipe 20 ft. long. Carted on 100 ft. of gravel 10 ft. x 4 in.

Dawley Rd. Scraped.

Ray Rd. Scraped.

Academy Hill Rd. Scraped, cut brush, cleaned and relaid one stone culvert and carted on gravel, 550 ft. x 15 ft. x 4 in.

W. Princeton Rd. Scraped, removed stone, cut brush, relaid six culverts and put in two new 12-in. pipes each 20 ft. long.

Fitchburg Rd. Scraped, removed stone and carted on gravel 100 ft. x 13 ft. x 4 in.

Davis Rd. Scraped, cut brush, widened the road and put in 190 ft. of stone fill 9 ft. wide and 10 in. deep, covered with gravel.

Lanes Rd. Scraped, cut brush and relaid a stone culvert.

Bolton Rd. Dragged.

East Rd. Dragged and relaid one culvert. Carted on 700 ft. of gravel 11 ft. wide x 3 in. deep.

Gate House Rd. Scraped.

Cody Rd. Scraped and removed stone.

No-Town Rd. Scraped and removed stone.

Nichols St. Scraped, removed stone and put in two new 12-in. culvert pipes each 20 ft. long.

Stone Hill Rd. Scraped and removed stone.

Newcomb Rd. Scraped.

Battles Rd. Scraped.

Elliot St. Scraped.

Overlook Rd. Scraped.

Bacon St. Scraped.

North Common Rd. Scraped and cleaned and relaid one culvert.

East Gardner Rd. Scraped and cleaned and relaid one culvert.

Morseman Rd. Scraped.

Bragg Hill Rd. Scraped and one new 12-in. culvert pipe 20 ft. long put in.

So. Ashburnham Rd. Scraped and relaid one culvert.

Needham Rd. Scraped.

Barrel Rd. Scraped and cut brush.

Marshall Hill Rd. Scraped and put in one new 20-ft. culvert of 12-in. pipe.

Leominster or East Main St. Scraped, cut brush, re-

moved stone, widened the road and relaid one culvert and put in one new 12-in. pipe. Carted and cut banking to straighten curve in road. Carted on 1300 ft. of gravel 15 ft. x 3 in.

Hanks Hill Rd. Removed stone.

Round Meadow Rd. Scraped twice and carted on gravel. Relaid two culverts and put in one new 12-in. pipe 20 ft. long. Widened the road.

West Main St. Scraped, cut brush and carted on gravel. Put on 350 ft. of gravel 11 ft. x 4 in. deep.

State Colony Rd. Scraped.

Shady Ave. Scraped.

Sargent St. Scraped.

Newton Rd. (Off Barrel). Scraped.

AMOUNT EXPENDED ON ROADS IN WESTMINSTER IN 1921

SEC. 26-29, CHAPTER 81 OF THE REVISED LAWS

Ellis	\$208.83
Carter	50.00
Frog Hollow	43.20
Knower	132.60
Cross	100.35
Minott	111.18
Newton	55.00
Harrington	31.15
Foster	62.20
Hubbardston	326.38
Princeton or Park	73.00

Worcester	317.95
Town Farm	75.40
Howard	20.00
Batherick	49.80
Old Turnpike	254.17
Depot	56.80
Old Fitchburg or Raymo	30.00
Bean Hill	185.53
Potato Hill	20.00
Page	20.00
West Princeton	427.58
Roper	85.44
Dawley	80.00
Ray	8.00
Academy	130.90
Fitchburg	96.60
Davis	174.50
Lanes	94.50
Bolton	58.93
East	10.00
Gate House	17.40
Cody	18.00
Nichols	69.60
Stone Hill	29.80
Battles	21.60
Marshall Hill	32.30
Leominster or E. Main	839.12
Hanks Hill	7.40
Round Meadow	69.60
Old Gardner	284.95
State Colony	48.28

Shady Ave.	37.18	
Sargent	41.37	
Overlook	39.13	
No. Common	88.04	
East Gardner	60.95	
Morseman	30.95	
Brag Hill	180.55	
So. Ashburnham	323.37	
Needham	12.40	
Barrel	70.00	
Dean Hill	91.60	
Fred Smith	76.60	
Old Ashburnham	30.00	
Dean Hill Cross Rd.	4.90	
East Princeton	90.64	
Mountain	29.70	
Ashburnham	299.50	
Main	33.40	
<hr/>		
Total expended during year		\$6,368.32
Tools		46.55
Tool Repairs		9.00
Blacksmith		16.00
<hr/>		
Total expended during year		\$6,439.87
Total labor	\$5,957.32	
Total material	482.55	
Total	<hr/>	\$6,439.87
Total Road Mileage for 1921		76.70

Respectfully submitted,
F. N. CARPENTER.

REPORT OF TRUSTEES OF FORBUSH MEMORIAL LIBRARY

The Trustees of the Library have had the usual quarterly meetings when books, the Library Building and local problems have been considered.

In the matter of books, the Committee has found that many of the so-called best sellers, were, as the critics have declared, questionable, to say the least, 90% is the critics' estimate of undesirable. Now the decision of the book committee may be considered conservative, but a library must have a standard, and for those who care for the more radical books, the stationer's counter is always ready for their patronage. There is an old adage, "When a new book comes out, read an old one," and never was this advice more to the point than at present. Of the new books Edward Bok's autobiography is most fascinating.

Our janitor, Mr. Frank Merriam, resigned at the beginning of the year, having covered a service of 17 years, his son, Frank, four years, making 21 years of service for the family. Mr. James S. Harrington was elected to the office, and had many plans laid for the beautifying of building and grounds, at the time of his sudden taking away, when many years were hoped for his valuable service with us. Mr. Frank A. Miller then

entered upon the duties, but being employed out of town during the day, gave over the position, and Mr. Cyrus T. Miller, a member of the Board, is now filling the position.

The interior of the building has been freshened, ceiling, walls and floor, and with the coming of warm weather, the wood work will be varnished.

The librarians report several valuable gifts, for which the Trustees hereby express their gratitude.

Our ideal for the future is "Every resident a patron as soon as he or she can read, that character may be formed thru the influence of good literature."

FINANCIAL STATEMENT

Town appropriation	\$800.00
Town appropriation, Dog Tax	333.68
Income Mary A. Farnsworth Fund	26.26
Income C. A. Forbush Fund	25.00
Income J. W. Forbush Fund	50.00
Income Arabella Hager Fund	30.00
Income M. D. Hawes Fund	50.00
Income care of grounds Fund	81.00
	<hr/>
	\$1,395.94

EXPENSES

Books and Magazines	\$280.42
Binding	23.50
Fuel	190.53
Lighting	41.68
Janitor work and care of grounds	144.60

Lawn fertilizer and seed	15.38
Inside finish and new curtains	124.26
Sawing wood	7.50
Miscellaneous supplies	9.33
Miss Sarah F. Green, Librarian	374.97
Miss Edith L. Harrington, Ass't Librarian	120.00
	<hr/>
	\$1,332.17
Unexpended	63.77

Respectfully submitted,

FRANK W. FENNO,
CYRUS T. MILLER,
LUCY M. GILES,
W. C. McALLISTER,
IDA E. MERRIAM,
SARAH J. WYMAN,

Library Trustees.

Approved February 7, 1922,
F. E. MILLER, Auditor.

LIBRARIAN'S REPORT

To the Trustees of the Forbush Memorial Library:

I respectfully submit my eighteenth report for the year ending December 31, 1921.

The year has been one of progress and the circulation shows an increase of ten per cent. over that of last year.

Owing to the continued high prices and the lack of funds very few new books have been purchased.

A large per cent. of the book circulation has been among the children. The program for Children's Religious Education Week included a story hour conducted by a pupil from the Fitchburg Normal School. A collection of books was sent to the library by Messrs. Nicholas and Frost, for the Children's Book Week exhibit.

The High School has come to the library for a period of weekly instruction in library service.

The library coöperates with the University Extension Course in the Appreciation of Good Literature.

We are indebted to the Free Public Library Commission for valuable gifts of books and for the loan of special libraries in foreign languages, also the Fitchburg Public Library and the Boston Public Library, for many books loaned.

A Historical Society has been formed, which will hold its meetings in the library, and will be of great assistance in the collection and conservation of historical matter for the library and museum.

I wish to express my gratitude to the Trustees and to the Assistant Librarian for the kindness and coöperation in all the work of the year.

LIBRARY STATISTICS

Days open	104
Largest day's circulation, Nov. 12	223
Smallest day's circulation, Oct. 12	223
Average daily circulation	138
Total circulation for the year	14,373
Number of volumes added by purchase	82
Added by gift	97
Number of volumes in library	10,417

LIBRARY ACCOUNT

Jan. 1, 1921, cash on hand	\$1.27	
Received for fines	12.20	
	<hr/>	\$13.47

PAYMENTS

Postage	\$4.07	
Express	2.45	
Supplies	6.09	
Postage on borrowed books	1.68	
	<hr/>	14.29
Overdrawn		<hr/> \$.82

GIFTS

Portrait, Leonard M. Gates, (previously loaned)

—Mrs. Loretta M. Maines.

Portrait and sword of Capt. Abner Evander Drury,

—Given by relatives and friends.

Portrait, Edwin F. Brooks—Given by Edwin F. Brooks.

Confederate bank note, \$5.00.—Mrs. L. J. Childs.

Collection of minerals.—Mr. O. B. Raymond.

Indian arrow head, Catalog of the teachers and students of Westminster Academy, 1854-5, Photographs of the Marshall White House, and Westminster Hotel. —Mr F. D. Tansley.

—Mr. F. D. Tansley.

Block of Gayhead clay, and paper-weight of the Plymouth Memorial Hall. —Miss M. B. D. Locke.

—Miss M. B. D. Locke.

"The Fitchburg Reveille," Jan. 19, 1861.

—Mrs. Della Eaton Rice.

BOOKS

Forty Immortals of Worcester and its county,

Worcester Bank and Trust Company.

Two volumes Dearborn Publishing Co.

One volume John Spargo

One volume Mrs. Cornelius Zabriskie

One volume Mrs. Henrietta Peabody Carlson

One volume Mrs. Della Eaton Rice

One volume Rev. Lucy Milton Giles

One volume Foreign Policy Association

One volume Corp. Hervey W. Bell

Two volumes Mrs. P. H. Loughlin

Two volumes Mr. Prescott Townsend

Two volumes	Mr. James Adams
Five volumes	Mrs. H. B. Buxton
Five volumes	Mr. F. S. Whitman
Six volumes	Miss M. B. D. Locke
Twelve volumes	A Friend
Fifty-two volumes,	The Free Public Library Commission

PERIODICALS

One periodical	Ladies' Social Circle
One	Miss Ida Delva
One	N. E. Antivivisection Society
One	Mr. F. A. Miller
Eight	Rev. Lucy Milton Giles

One, by the publishers of each of the following:

American Issue,
 American Messenger,
 Mazdaznan,
 National Republican,
 Open Road,
 Our Dumb Animals,
 Mexican Review,
 Japan Review,
 Dearborn Independent.

Respectfully submitted,

SARAH FLORENCE GREENE,
 Librarian.

AUDITOR'S REPORT

TAX OF 1919

Uncollected, Feb. 1, 1921		\$1,371.05
Since collected	\$1,371.05	
Interest collected	27.39	27.39
	<hr/>	<hr/>
	\$1,398.44	\$1,398.44

TAX OF 1920

Uncollected, Feb. 1, 1921		\$3,823.74
Since collected	\$2,418.74	
Since abated	21.25	
Moth Tax collected	48.28	48.28
Interest collected	77.34	77.34
Still uncollected St. Railway Tax	1,377.75	
Other tax	6.00	
	<hr/>	<hr/>
	\$3,949.36	\$3,949.36

TAX OF 1921

Total tax committed to collector		\$31,150.20
Since collected	\$25,612.81	
Since abated	42.83	
Interest collected	51.77	51.77
Moth Tax collected	263.49	263.49
Still uncollected	5,494.56	
	<hr/>	<hr/>
	\$31,465.46	\$31,465.46

F. E. MILLER,

Auditor.

February 4th, 1922.

TOWN TREASURER'S REPORT

RECEIPTS

Cash on hand at last report	\$375.74
Borrowed from "Wyman" Fund	5,500.00
Borrowed at Gardner Trust Co.	11,500.00
Income Tax	814.00
General School Fund from income taxes	2,625.00
Income from State School Fund	3,992.05
From State on acct. School Superintendent's salary	693.33
From State on acct. High School tuition	514.28
From State on acct. Highways	2,641.97
From State on acct. Worcester Road	696.67
State and account	402.00
Soldiers' exemption act.	72.78
Reimbursement for loss of taxes	501.23
Reimbursement for inspection of animals	45.10
Reimbursement for gypsy and brown tail moth work	74.49
Reimbursement from C. T. Crocker, gypsy and brown tail moth work	16.88
Reimbursement from Estate of Obediah Freeman	100.00
Gardner Police Court fines	34.11
High School tuition	78.16

AlLOTment from Trustees Joseph Hager	
Fund, for schools	396.50
G. H. Stockwell, Town Hall rentals	221.25
G. H. Stockwell, war tax collected	34.50
G. H. Stockwell, rent of piano	4.00

LICENSES

Richard Stanbridge, Garage	2.00
C. V. Earle, Auto Dealer, 2 years	20.00
E. B. Reed, Slaughtering	1.00
Mr. Parilla, Slaughtering, 2 years	2.00
C. H. Smith, Auctioneer	2.00
F. W. Derby, Auctioneer	2.00
Albert Howard, Auctioneer	2.00
Mrs. Nye and Mrs. Miller, Tea Room	1.00
Mr. Merritt, Pool Table	2.00
Mr. Merritt, Sunday Refreshments	2.00
Mr. Drummond, Sunday Refreshments	2.00
Mr. Burns, Sunday Refreshments	2.00
Mr. Waller, Sunday Refreshments	2.00
Mr. Hesold, Sunday Refreshments	2.00
Mr. Percy, Sunday Refreshments	2.00
Mr. Newell, Sunday Refreshments	2.00
Junk Licenses	6.00
Refund from Elec. Lt. Co.	4.06
Refund from Nichols & Frost—Library	5.62
Dog Tax returned by County Treasurer	333.68
Corporation taxes	1,147.50
National Bank Tax	38.29
A. E. Hurd, Sealer of Weights and Measures	9.49
H. Raymond, grass at Woodside Cemetery	10.00

Income from Library Trust Funds	262.26
Interest on Wyman Fund and Bank Deposit	90.92
From State on acct. Americanization work	52.50
Civilian War Poll Tax	18.90
From the Upton School Fund, by Special	
Town Meeting vote and Court Decree	17,000.00
Taxes, 1919	1,398.44
Taxes, 1920	2,544.36
Taxes, 1921	25,928.07

\$80,231.23

PAYMENTS

Interest on school house loan	\$300.00
Interest on temporary loans	316.11
School house note, due July 5	1,000.00
Amount due "Wyman" Fund, Dec. 31, 1920	5,000.00
County taxes	1,547.00
State Tax	3,080.00
State Tax, Special	145.20
Civilian War, poll taxes	1,140.00
Gypsy and brown tail moth work	723.39
State Highway repairs	802.70
Advanced on acct. of Worcester road	1,338.64
To be paid by State and County.	
Amount borrowed at Bank	11,500.00
Outstanding School house notes	7,000.00
Not due—(Special Town Meeting Vote)	
Appropriation to reduce Main St. debt	500.00
Appropriation to restore Wyman Fund	500.00
Appropriation to restore Wyman Fund	3,000.00
(Special Town Meeting Vote)	

333 Selectmen's Orders	41,377.46
Cash on hand	960.73
	<hr/>
	\$80,231.23

ASSETS

Cash on deposit	\$960.73
Library Fund	1,800.00
M. A. Farnsworth, Library Fund	525.00
C. A. Forbush, Library Fund	500.00
J. W. Forbush, Library Fund	1,000.00
A. R. Hager, Library Fund	600.00
M. D. Hawes, Library Fund	1,000.00
J. W. Forbush, Worthy Poor Fund	1,569.84
Due for State Aid Payments	336.00
M. A. Creed, Cemetery Wall Fund	1,143.40
Joseph Hager, School Fund	13,639.60
Upton High School Fund	11,116.50
Wyman Water Fund	15,000.00
Uncollected Taxes, 1920	1,383.75
Uncollected Taxes, 1921	5,494.56
Due from County on acct. Worcester Road	641.97
	<hr/>
	\$56,711.35

LIABILITIES

Amount due Wyman Fund	\$5,500.00
Main Street Debt	500.00
	<hr/>
	\$6,000.00

LIST OF CEMETERY LOT FUNDS

With Accrued Interest to Jan. 1, 1922

Lyman Allen	\$118.89
Frederick Allen	108.86
John Brown	126.40
Ruth Beaman	52.53
Eliza Baker	68.92
Melissa Borey	54.11
Jonas Cutler	93.84
Sarah Cowee	112.94
Coleman and Derby	147.58
William Eaton	121.50
Stillman Eaton	54.17
Marshall Eaton	106.96
Mary W. Eaton	51.66
Preston Ellis	137.16
J. W. Estabrook	53.21
C. A. Forbush	121.44
J W. Forbush	177.67
M. A. Farnsworth	66.72
Sarah Foskett	56.67
John Goodridge	127.38
Elijah Hager	86.41
George Hager	87.45
Joseph Hager	358.93
Healy and Dalrymple	54.50
Holden and Eames	114.27
Leander Hartwell	61.90
Mary E. Hood	118.09

Harrington and Wheeler	62.72
John and Lucy Lynde	113.00
Hollis Leland	59.27
William Mayo	220.65
Joseph Minott	96.99
James Miller	114.18
Miles and Puffer	57.72
Artemas Merriam	177.38
Charles Nichols	167.16
Elisha Pierce	213.21
Porter Page	205.38
Partridge-Seaver and Hartwell	149.34
Abijah Raymond	109.00
Ivers Ray	115.15
Sarah B. Smith	84.90
Otis and Ashton Sawin	185.80
Sarah H. Stearns	121.31
George Upton	761.67
Melinda C. Whipple	82.13
Sophia L. Wyman	119.47
John Whitney	114.43
Abigail E. Ware	183.77
Joseph Walton	55.05
Lina Wetherbee	110.18
Fidelia Young	21.08
Stillman, Edwin, and Alfred Brooks	212.48
Charles P. Wood	32.31
Harris and Barnes	107.20
Nelson Lewis	108.09
George N. Haynes	104.52
Timothy Brown	103.51

Oliver Estey	106.77
New in 1921:	
Frederic Nichols	104.16
Flora E. Elliott	51.44
Edward S. and Mary E. Kendall	102.07
John C. Miller	100.82
A. R. Durling	51.03
Paid Cemetery Commissioners for work on certain lots	159.15
From Cemetery Wall Fund (Mt. Pleasant)	39.80
Expended from Worthy Poor Fund	45.00

WYMAN FUND

Due from Town's General Account	\$5,500.00
Union Pacific R. R. Bonds	4,000.00
Bank Certificate of Deposit	5,000.00
Main Street Debt	500.00
	<hr/>
Total (original amount)	\$15,000.00

UPTON HIGH SCHOOL FUND

28 shares American Tel. & Tel. Co.	\$3,300.00
10 shares Pullman Co.	1,200.00
Deposits in eight banks	6,616.50
	<hr/>
Total	\$11,116.50

JOSEPH HAGER SCHOOL FUND

Liberty Bonds	\$10,000.00
Telephone Bonds	1,000.00

Deposit in Gardner Trust Co.	2,639.60
Total	<u>\$13,639.60</u>

Respectfully submitted,

FRANK W. FENNO,
Town Treasurer.

Examined and Approved,
February 9, 1922.
F. E. MILLER, Auditor.

Bal. in Bank to the credit of One Hundred Fiftieth Anniversary Committee	\$25.72
Bal. in Bank to the Credit of War Memorial Committee	\$503.74
Cash in Bank from the sale of grass on the property from the Fred W. Smith bequest to the Town	\$187.00
Library, and Cemetery Trust Funds are all in Savings Bank.	

REPORT OF BOARD OF TRUSTEES OF THE JOSEPH HAGER FUND

The Trustees respectfully submit for your consideration, the following report:

As most of our citizens are aware, the above named fund was left in trust to the Town of Westminster, the income of which was to be expended for the sole benefit of the outside schools of the Town, or as more commonly known the "District Schools."

The Board has met at different times during the past year, and at these meetings the members of the School Committee have been present by our invitation, as it is our purpose to consult them as to the most advantageous methods of expending the income of the fund, and the Trustees are well aware that those in direct charge of the schools are in a position to know their needs much better than we can.

During the past year we have authorized the Town Treasurer to pay to the School Committee the sum of \$396.50, which has been expended in increasing the salary of some of the teachers, also in providing instructions in music, which would not have been possible under the regular School appropriation.

It is the purpose of the Trustees to keep this fund at \$12,000 and not to exceed the income of the above amount in their yearly disbursements.

HOBART RAYMOND,
LAURA A. RAYMOND,
JULIA L. MARSHALL,
FRANK H. BATTLES,
IDA S. MERRIAM,
FRANK W. DERBY,
Board of Trustees.

Approved, January 21, 1921.

F. E. MILLER, Auditor.



REPORTS

OF THE

School Committee

AND

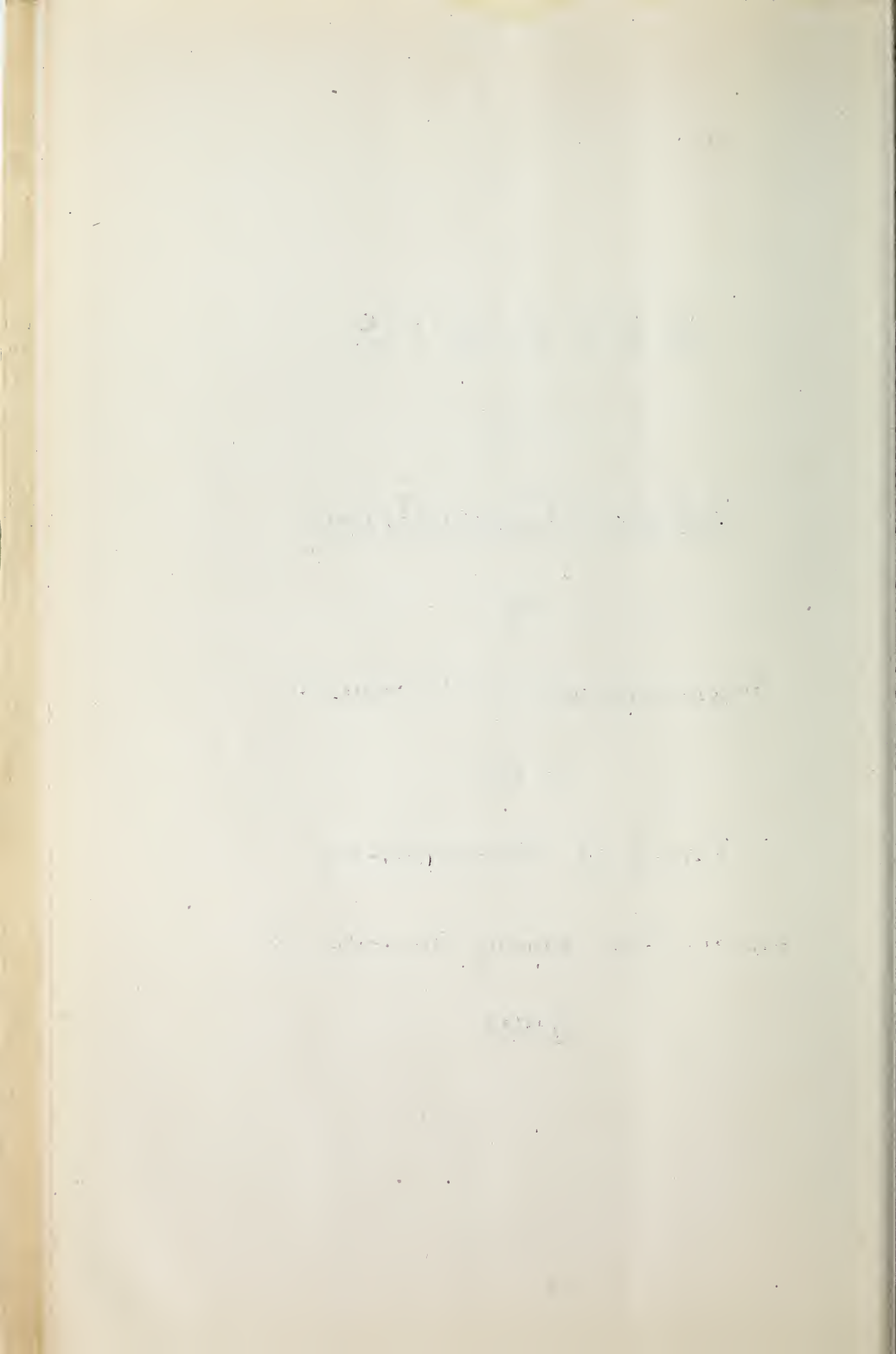
Superintendent of Schools

OF THE

Town of Westminster

For the Year Ending December 31

1921



SCHOOL COMMITTEE

MRS. KATHERINE DUTTON, Chairman,
Term expires 1922
 ARTHUR W. NYE, Treasurer Term expires 1924
 THADDEUS B. FENNO, Secretary, Term expires 1923
 Committee meetings are held on the third Wednesday
 of each month, at seven-thirty o'clock.

Superintendent of Schools

Guy W. Vail Princeton, Mass.
 Telephone Princeton 1—3

Attendance Officer

Oscar Perkins

School Physician

George A. Mossman, M. D.

School Nurse

Miss Nolan

SCHOOL CALENDAR FOR 1922-1923

High School

Fall Term, 16 weeks, September 6, 1921—December
 23, 1921.

Vacation—One week.

Winter Term, 12 weeks, January 3, 1922—March 24,
 1922.

Vacation—One week.

Spring Term, 12 weeks, April 3, 1922—June 23, 1922.

Vacation—Ten weeks

Fall Term, 16 weeks, September 5, 1922—December 22, 1922.

Vacation—One week.

Winter Term, 12 weeks; January 2, 1923—March 23, 1923.

Elementary Schools

Fall Term, 15 weeks, September 5, 1921—December 16, 1921.

Vacation—Two weeks.

Winter Term, 12 weeks, January 3, 1922—March 24, 1922.

Vacation—One week.

Spring Term, 11 weeks, April 3, 1922—June 16, 1922.

Vacation—Eleven weeks.

Fall Term, 15 weeks, September 5, 1922—December 15, 1922.

Vacation—Two weeks.

Winter Term, 12 weeks, January 2, 1923—March 23, 1923.

Holidays not included in above vacations

February 22, 1922—Wednesday.

April 19, 1922—Wednesday.

May 30, 1922—Tuesday.

October 12, 1922—Thursday.

November 25 and 26, 1922—Thursday and Friday.

REPORT OF THE TREASURER OF THE SCHOOL BOARD

Resources

Town Appropriation	\$11,000.00	
Received from State		
General School Fund, Part I.	2,625	
General School Fund, Part II.	3,992.05	
Superintendent of Schools	693.33	
High School tuition	514.28	
Hager Fund	396.50	
Tuition, Gardner	78.16	
Sale of Car Tickets	30.21	
	<hr/>	\$19,329.53

Expenditures

	Superintendent of Schools	
Salary	\$980.00	
Expenses	234.00	
	<hr/>	1,214.00
	School Committee	
Salaries	80.00	
Expenses	12.60	
	<hr/>	92.60

Instruction

Salaries of High School Teachers	\$2,720.00	
Salaries of Grade Teachers	8,948.69	
Music Supervisor	296.00	
Drawing Supervisor, 15 weeks, Center	39.60	
Text Books	305.14	
Stationery and Supplies	361.13	
Expenses Music Supervisor	8.19	
	<hr/>	12,678.75

Operating Expenses

Janitors' salaries	\$972.00	
Fuel	998.71	
Cleaning School Buildings	106.81	
Water Rates	50.00	
Boiler Inspection	2.00	
Floor Oil and Trucking	21.28	
	<hr/>	2,150.80
Repairs	508.48	508.48
School Nurse	55.00	55.00

Transportation

Scholars	\$1,979.50	
Music Supervisor	102.00	
School Nurse	44.11	
	<hr/>	2,125.61

Tuition

Gardner High	\$171.00	
Fitchburg High	150.00	
	<hr/>	321.00

Miscellaneous Expense	50.91	50.91
Americanization School	81.00	81.00
		<hr/>
Total expenditures		\$19,278.15
Resources		19,329.53
		<hr/>
Unexpended balance		\$51.38

ARTHUR W. NYE,
Treasurer.

Approved, February 4, 1922,
F. E. MILLER, Auditor.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee of Westminster:

I herewith submit my second annual report of the public schools of Westminster, it being the thirty-second submitted by your Superintendents.

This report may be conveniently divided into two parts, the first of which will consist of a brief statistical survey of the progress of the schools during the last few years; the second part contains an account of what has been accomplished in the schools and a statement of the problems which are immediately before us.

In Figure I., will be found the total expenditures for school support for the years 1912 to 1921. This figure also gives the average attendance, the amount expended per pupil in the average membership and the per cent. increase in expenditure per pupil. Beginning with the year 1919, our expenses have increased rapidly until the present time. This rise in costs is due to the higher salaries paid by the town to comply with the law, which required all towns to pay at least \$750 for each teacher, and the increase in the cost of all other items in the school budget.

FIGURE I.

	Exp. for Sch. Supp't	Average At- tendance	Ttl. Exp. per pupil in av- erage At- tendance	% in- crease
1912	\$6,737.95	205.44	\$32.80	
1913	8,850.85	193.99	45.62	39
1914	8,322.60			
1915	9,651.07	223.86	43.11	
1916	9,836.98	252.4	38.97	—13
1917	10,305.91	244.1	42.23	8
1918	11,149.11	241.1	46.24	10
1919	13,951.95	216.	64.55	40
1920	18,917.39	224.	84.45	31
1921				

The salaries of our teachers are much higher than they were in 1918, but even with this increase we are unable to secure the best teachers; some even have had no experience. Westminster is a place where training is obtained. With a year of teaching experience behind them, our teachers are able to demand a larger salary, and as a result, we have to look elsewhere for our teaching corp.

In Figure II., column 7, 8 and 9, is shown a comparative table of figures of the average salary schedule in effect January 1, 1920, in Westminster and five other towns of approximately the same population and valuation.

FIGURE II.
Group III. Towns of Less Than 5,000 Population and Maintaining High Schools

	Population, 1915	State Census, 1915	Valuation as of April 1, 1919	Valuation (1918), per pu- pil, 1918-19	School Tax per \$1,000 Val., Year ending Dec. 31, 1918	Exp. for Teachers' Salaries, 1919, per \$1,000 Val., 1919	Average Salaries of Teachers, Jan. 1, 1920, Show'g Sal'ies of Men and Women Separ'tely			P. C. of T'che's in El. Sch'ls having teaching Exp. of	Approximate cost of Board and Room per Week of Teachers Not Livi'g at H'me			
							Elementary Schools	High Schools	Men Wo'en		Men	Wo'en	Men	Wo'en
Essex	1,677	\$1,332,707	\$5,377	\$5.66	\$5.26		\$836	\$1,450	\$900	86	29	29	\$10	
Norwell	1,563	1,282,910	7,101	8.91	5.47		850	1,700	850	100	57	57	8-9	
Plainville	1,408	1,254,125	4,693	9.07	5.78		833	1,500	1,125	50	17	17	8.50-10.50	
Stow	1,127	1,156,183	5,825	8.11	5.88		850	1,500	950	33	17	—	7.50-9	
Sterling	1,403	1,447,085	6,718	5.38	5.61		830	1,450	900	90	30	—	9	
Westm't'r	1,594	1,163,803	4,138	8.70	8.00		709	1,050	850	82	45	27	7.50-9	
State			8,710	5.70	4.30	2,350	1,200			89	73	53		

The average salary of Westminister teachers (see column 7) is \$709 while the average for the other five towns is \$843. This goes to show that Westminister must pay even higher salaries to get teachers with the proper training.

PART TWO

At the Center, Mrs. Miller and Miss Gibbons did not return, in September. We were unfortunate in not being able to hold these teachers. Miss Beatrice Williams, a graduate of the Worcester Normal School, was elected to the former position, while the latter was filled by Miss Helen Babcock.

In the High School, Mr. Baker and Miss Parker both resigned in June, so it became necessary to secure an entirely new teaching corp. It was deemed best by those in charge of the schools to offer a full four-year course for the year 1921 and 1922. Mr. John W. Martinson, a graduate of Clark College, was elected principal, Mrs. Harold Towle, formerly Miss Marion Walker, was appointed as first assistant and Miss Janet Ward, a graduate of New Hampshire State College, the third member of the faculty, was appointed as teacher of the languages. To offer a full four-year course at the High School, would necessitate the addition of a large amount of equipment and furniture for the laboratory. At the present time the equipment is almost valueless. There are no laboratory tables and the water which is used must be carried in a pail from the basement. Such a condition ought not long to exist.

In the rural schools the following teachers resigned in June: Miss Higgins, at the Depot; Miss Miles, at North Common; Miss Slater, at North Westminster, and Mr. Burkland, at Whitmanville. We were very sorry to let Mr. Burkland go, but he was offered \$1,200 to fill another position and as this was a much larger

salary than Westminster had ever paid its elementary school teachers, we have no choice in the matter. Miss Ruth Thurston was appointed to fill the position at the Depot, Miss O'Connell was transferred from the Minot to the North Common School, Miss Ethel Reed was secured for the Minot School and Miss Althea Fogg was elected to the school in the Whitmanville District.

Several of our teachers, in order to keep abreast of the times in the presentation of their subjects, attended Summer School at Hyannis. Because of this, they are of more value to the town and will be reimbursed a part of their expenses.

The teachers throughout the town are doing good work. To test the progress of the pupils, it is hoped that we may be able, before the end of the school year, to give comprehensive tests in English, Geography, Spelling and Arithmetic. Such tests are now being used by all progressive communities. By their use we test the standard of our schools. To supplement the judgment of the teachers, especially in the grading of pupils, we hope to make intelligence tests. Much of our retardation from year to year is caused by the inability of the teachers to properly evaluate the work of pupils.

Since last January, Miss Emma Southwick, a graduate of the Fitchburg Normal School, has been our music supervisor. Under her direction excellent results have been attained. Her report will be found in the later pages of this report.

At the last session of the GENERAL COURT a law was passed providing for the appointment of nurses in the public schools. The law became effective August 2, 1921, and is mandatory in all towns having a million or more valuation.

To comply with the provisions of this law, it became necessary for Westminster to employ a part-time school nurse. This was done through the Visiting Nurses' Association of Fitchburg. This association loans us a nurse for one day a week.

The duties of the school nurse may be outlined as consisting in giving instruction in personal hygiene and diet, making home visits to advise and consult with mothers concerning the principles of hygiene and nutrition, and in taking children to clinics with the permission of the parents. The nurse also assists the school physician in controlling community diseases among school children and is, so far as possible, the teacher of health habits in the school and home. The employment of a nurse became an unexpected*expense and must be provided for in our estimate of expenditures for the coming year.

Respectfully submitted,

GUY W. VAIL,
Superintendent of Schools.

REPORT OF SCHOOL NURSE

Miss Nolan, from the Visiting Nursing Association of Fitchburg, is loaned to the Westminster schools for one day a week, Tuesday, to carry on school nursing. It is impossible to get around to all the schools in one day, but as much is done as is possible in that short time.

Sixty-four Health Talks have been given along personal hygiene lines and inspection of the children for cleanliness. We hope to have a portable scale, so that we can detect the underweight and the undernourished child and help to restore it to normal.

During the school year 1919-1920 there was an epidemic of Pediculosis in some of the schools. This year, we have tried to prevent this outbreak and so several of the Nurse's visits have been devoted to this branch of the work.

The nurse was in Westminster thirteen days and made forty-two school visits, visited two homes for follow-up work from the school and spent fifty-one hours in the schools.

During the ice storm no visit was made, as the schools were closed.

We hope by the end of the school year that the children will show a little benefit from the nurse's visits and that "Health & Joy" will be one of their best friends.

(MISS) W. C. SEARS, R. N.

**VISITING NURSING ASSOCIATION OF
FITCHBURG**

Westminster School Report for **September, October,
November and December, 1921:**

No. of School visits	42
School follow-up visits	2
Time spent in schools	51
Examined by Nurse	450
No. of children weighed	0
Talks to pupils in class	64
Pediculosis cases	89
Heads cleansed	210
No. of pupils in room inspection	669

W. C. SEARS, R. N.
Superintendent.

VISITING NURSING ASSOCIATION OF FITCHBURG

Westminster Treasurer's Report for **September, October, November and December, 1921:**

TRANSPORTATION:

Nurse's Salary	\$65.00
Train	2.72
Trolley	1.85
Trolley (Car Tickets)	1.08
Sundries	.20

\$70.85

Mrs. Percy: Transportation (horse) 25½ hours.

W. C. SEARS, R. N.

Superintendent.

REPORT OF MUSIC SUPERVISOR

Mr. Guy W. Vail, Superintendent of Schools:

Dear Sir

As director of music I present the following report: To write a report of music in the schools, is not altogether satisfactory or complete, as the highest values of music cannot be expressed in words or figures.

The beneficent influences of music study reach out in numberless directions, but the primary aim of music instruction in the public schools is the development of a lasting love for the best in music, and an intelligent appreciation of it. To achieve these desirable results, our course in music is organized under four separate, though closely related lines of study, namely, Music, Appreciation, Voice Culture, Sight Singing, and Interpretation.

Through the grade schools these subjects are developed by regular and varied drills in Tone, Rhythms, and Theory through songs. In the High School they are developed to a finer degree, through chorus practice and regular lessons in Music Appreciation.

To realize the best results from our work, we must have a logical arrangement of the subject matter and material, with the material very interesting, each step presented to the child at the right stage of his devel-

opment, then developed through drills and proper material.

Ideal conditions, however, are hardly possible in rural schools, or even in rooms where there are two grades, but with material adapted to the child and his needs we can progress toward the ideal, while with our present material the arrangement is such that the progress is not so rapid, and the work not so well developed.

The regular Memorial Day exercises were held in the Town Hall, and in June, the operetta, "The Whole Year Round," was presented by the pupils of the Center Building, both teachers and pupils worked hard and their work was worthy of commendation.

I wish to express my appreciation of the interest of the officers of the schools, and thank the teachers and pupils for their splendid co-operation, which makes success in our work possible.

Respectfully submitted,

EMMA F. SOUTHWICK.

GENERAL SCHOOL STATISTICS

SCHOOL CENSUS

Ages as of April 1, 1921

	5 yrs. or over and under 7	7 yrs. or over and under 14	14 yrs. or over and under 16	16 or over	Total
Boys	24	121	25	0	170
Girls	31	130	8	0	169
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Totals	55	251	33	0	339
Total enrollment for the year ending June, 1921					290
Average membership for the year ending June, 1921					253
Average attendance for the year ending June, 1921					232
Per cent. of attendance for the year ending June, 1921					92
Assessors' valuation (real and personal), April 1, 1921					\$1,169,819.00
Tax rate per \$1,000.00 for the year 1921					
Total cost of schools for the year ending December 31, 1921					\$19,278.15
Total cost per pupil (based on average membership)					\$76.20

Net expenditure for the support of schools from funds raised by local taxation for the year ending December 31, 1921, being total cost minus aid from State, income from lo- cal funds, revenue from outside sources, etc.	\$11,000.00
Net cost per pupil, based on average member- ship	\$43.48
Number of different teachers employed in the public schools during the year ending De- cember 31, 1921, (not including substitutes)	22
Average wages per month of female teachers	\$83.79
Average wages per month of male teachers	\$132.00
Number of teachers required by the public schools, including supervisors	17

HONOR ROLL

Pupils who have not been absent during the whole year ending June, 1921:

High—Lanno Theodore Hallfors.

Grade 7—Willard A. Gates.

Grade 6—Mary B. Smith.

Grade 6—Thayer H. Morse.

Grade 6—Oliver Stiles.

Grade 3—Lucille French.

Grade 3—Maude McGee.

North Common—Paavo Rostedt.

Depot—Limpi Roilia.

Lake—Lillian Page.

Whitmanville—Hilja Maki.

Whitmanville—John Taylor.

Whitmanville—Rolland Taylor.

Pupils who have not been absent more than once during the school year, ending June, 1921:

Grade 8—Porter M. Danby.

Grade 8—Martha H. Lino.

Grade 8—Marion Murdock.

Grade 7—Lalya L. Lahtmen.

Grade 4—Voitto Nurmi.

Narrows—Arne Lahtmen.

North Westminster—Loivo Vainonen.

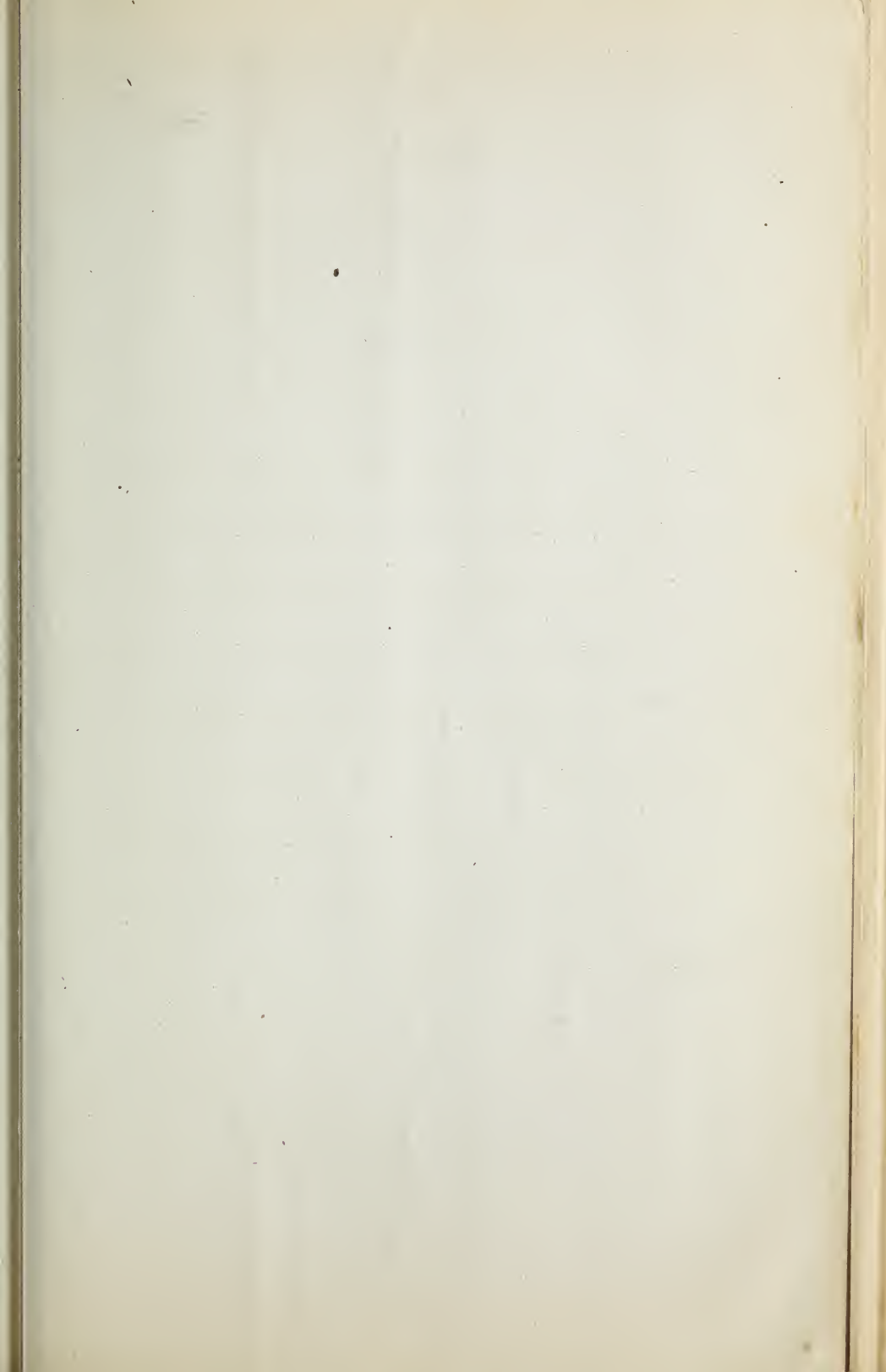
Teachers Employed in Westminster During Year Ending December 31, 1921

NAME	SCHOOL	RESIDENCE	WHERE EDUCATED
Lucas L. Baker	High	Templeton	Harvard
Margaret B. S. Parker	High	Nova Scotia	Clark
John W. Martinson	High	Westminster	University of Vermont
Marion Towle	High	Hampton, N. H.	New Hampshire State
Janet Ward	High	Wellesley	2 yrs. Wellesley College
Helen S. Babcock	Grades 7 and 8	Clinton	Fitchburg Normal
Theresa Gibbons	Grades 7 and 8	Westminster	Steubenville, Ohio
Mrs. Virginia Brennanstuhl	Grades 5 and 6	Westminster	Fitchburg Normal
Margaret Horgan	Grades 3 and 4	Fitchburg	Fram'ham and Fitchb'g Nor.
Mrs. Cora D. Miller	Grades 1 and 2	Gardner	
Beatrice Williams	Grades 1 and 2	Worcester	Worcester Normal
Doris J. Miles	North Common	Woburn	
Rose O'Connell	North Common	Gardner	Worcester Normal
Patricia Higgins	Depot	Maynard	Maynard High School
Ruth Thurston	Depot	Gloucester	
Rose O'Connell	Minot	Gardner	Worcester Normal
Ethel M. Reed	Minot	Templeton	
Carrie I. Estabrook	Lake	Westminster	Westminster High School
Henry B. Burkland	Whitmanville	Boston	English High School, Boston
Athea A. Fogg	Whitmanville	Winchester	Salem Normal
Gertrude Slater	No. Westminster	Winthrop	Salem Normal
Florence Burns	No. Westminster	Newbury, Mass.	
Doris Fendo	Narrows	Westminster	Westminster High School
Emma Southwick	Special Teachers	Fitchburg	Fitchburg Normal
	Music	Fitchburg	
	Nurse		

MEMBERSHIP AND ATTENDANCE OF PUPILS IN EACH SCHOOL

	Y'r Ending June, '16.	Y'r Ending June, '17	Y'r Ending June, '18
High Grammar	57	55	36
Intermediate	27	23	26
Primary	35	33	25
Depot	49	52	43
Lake	18	14	15
Minot	16	12	11
Narrows	17	12	10
No. Common	9	10	30
No. Westminster	9	9	17
Whitmanville	30	15	10
So. Westminster		8	20
Sub-Grammar	287	271	26
Average Membership	55.1	45.6	33.2
Average Attendance	50.9	45.6	33.2
Per Cent. Attendance	92.3	93.6	88.6
Enrollment	57	55	36
Average Membership	25.7	17.5	23.1
Average Attendance	22.5	17.5	20.4
Per Cent. Attendance	87.6	93.1	88.6
Enrollment	27	23	26
Average Membership	35	33	25
Average Attendance	26.8	22.8	19.6
Per Cent. Attendance	95.1	88.3	85.6
Enrollment	49	52	43
Average Membership	39.7	40.8	34.8
Average Attendance	34.3	40.8	31.2
Per Cent. Attendance	89.5	88.3	89.7
Enrollment	20	18	19
Average Membership	18.7	18.9	19.
Average Attendance	16.8	18.9	18.4
Per Cent. Attendance	93.2	97.5	93.
Enrollment	18	12	15
Average Membership	16.8	11.7	12.8
Average Attendance	14.7	10.7	8.9
Per Cent. Attendance	97.3	95.5	87.3
Enrollment	17	12	11
Average Membership	13.2	10.7	10.2
Average Attendance	11.7	15.8	24.9
Per Cent. Attendance	89.1	93.5	88.9
Enrollment	9	10	17
Average Membership	9.5	8.5	11.7
Average Attendance	8.5	6.5	7.8
Per Cent. Attendance	89.8	87.8	90.7
Enrollment	9	10	20
Average Membership	8.1	9.3	11.8
Average Attendance	7.3	7.8	10.7
Per Cent. Attendance	90.1	93.2	90.7
Enrollment	30	20	26
Average Membership	21.2	12.3	24.8
Average Attendance	18.	12.3	20.4
Per Cent. Attendance	85.3	91.1	82.3
Enrollment	287	271	26
Average Membership	252.4	222.3	241.1
Average Attendance	228.3	222.3	212.8
Per Cent. Attendance	90.4	91.1	88.3
Enrollment	287	271	26

	Y'r Ending June, '19	Y'r Ending June, '20	Y'r Ending June, '21
High Grammar	26	20	14
Intermediate	32	23	26
Primary	46	35	39
Depot	21	42	45
Lake	19	23	23
Minot	17	14	11
Narrows	28	17	13
No. Common	24	25	27
No. Westminster	17	21	20
Whitmanville	17	9	8
So. Westminster	26	21	24
Sub-Grammar	29	30	33
	303	280	283
	249.6	258.2	250.8
	229.1	229.2	229.2
	17.2	21.5	28.2
	86.	90.7	94.
	90.	82.8	91.3
	18.4	19.	19.8
	93.4	90.4	90.7
	8.4	8.2	6.6
	9.	8.2	8.3
	21	21	21.7
	23.4	23.7	30.
	21.9	25.8	28.2
	93.5	90.7	94.
	97.	82.8	91.3
	16.2	229.2	229.2
	16.6	21.5	28.2
	11.6	90.7	94.
	89.2	82.8	91.3
	23	23	23
	16.8	16.8	16.8
	31.1	31.1	31.1
	38.5	38.5	38.5
	35.	35.	35.
	21.	21.	21.
	18.5	18.5	18.5
	92.6	92.6	92.6
Enrollment	20	23	26
Average Membership	19.	21.	20.
Average Attendance	17.6	18.5	10.4
Per Cent. Attendance	92.6	88.1	89.2



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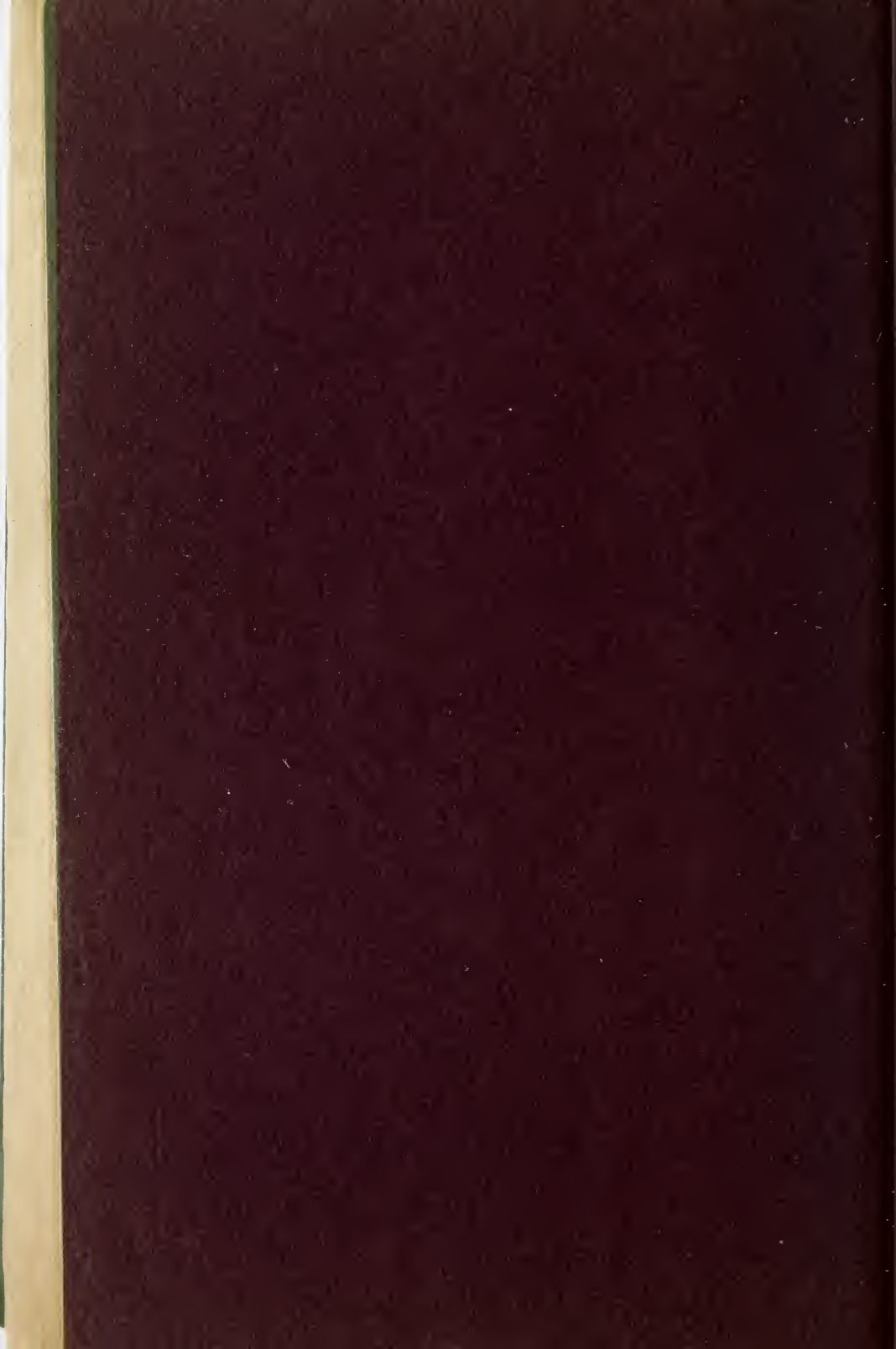
Annual Reports

Town Officers

Westminster, Mass.

For the Year Ending Dec. 31st.

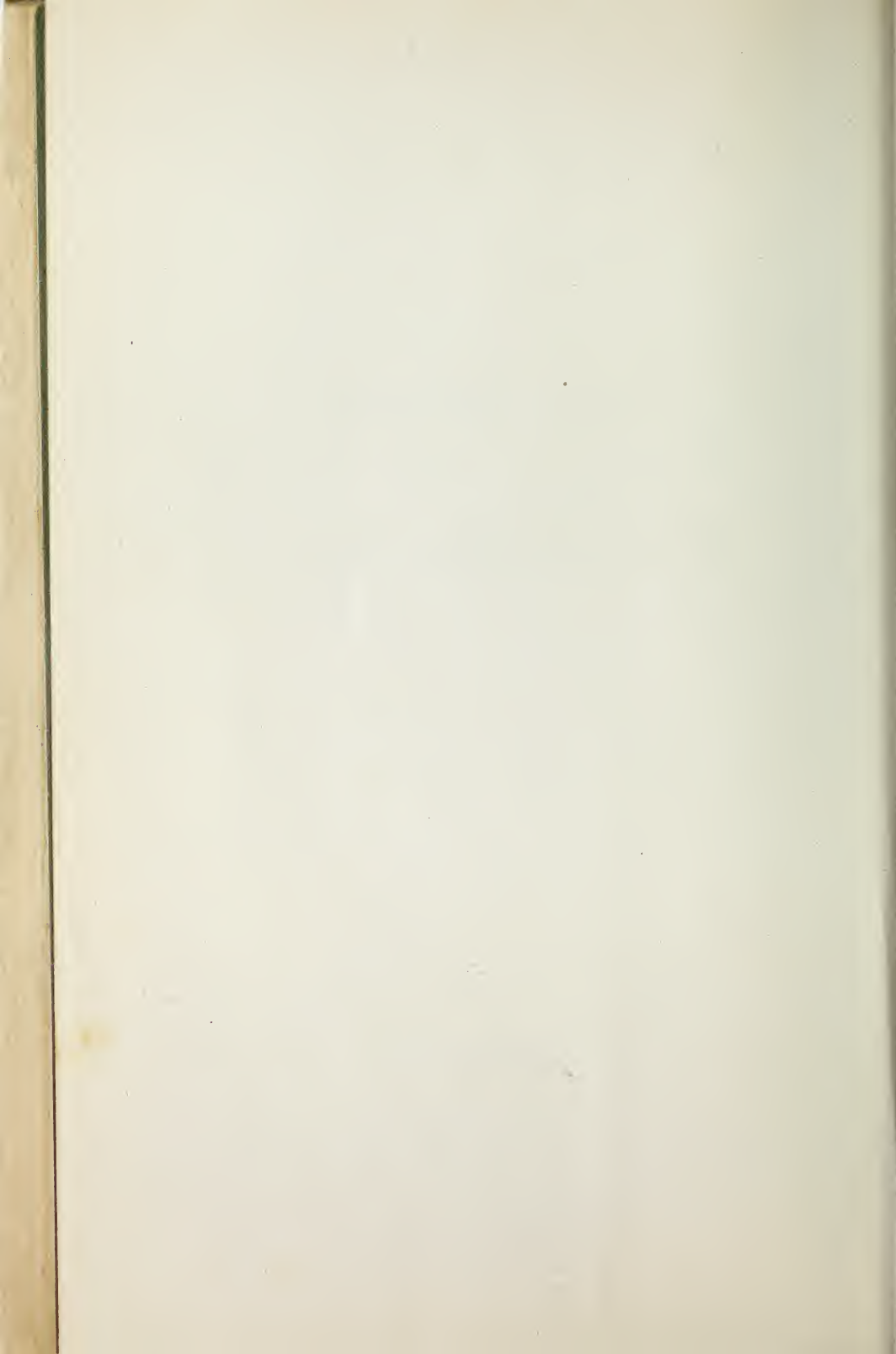
1922



Annual Reports
—of the—
Town Officers
—of—
Westminster, Mass.

For the Year Ending Dec. 31st,

1922



Report of the Town Clerk

For the year ending Dec. 31, 1922.

There were six Town Meetings held during the year 1922. (In the following reports of Town meetings it is a synopsis from the records of each meeting.)

ANNUAL TOWN MEETING

Held March 6th, 1922.

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. C. T. Miller reported for the committee to purchase piano for Town Hall. Voted to accept report and that the committee be discharged.

Art. 3. The following is a list of Town officers chosen, together with those whose term of office has not expired:—

TOWN CLERK,

Charles F. Giles.

TREASURER,

Frank W. Fenno.

SELECTMEN.

Philip H. Loughlin,

Frank W. Derby.

Charles L. Smith,

OVERSEERS OF THE POOR.

Hobart Raymond,

Lucius W. French.

Frank W. Derby,

ASSESSORS.

Cyrus T. Miller was chosen for three years,
Carlos E. Barron, term expires March, 1923,
Arno E. Hurd, term expires March, 1924.

SCHOOL COMMITTEE.

Katherine T. Dutton was chosen for three years,
Thaddeus B. Fenno, term expires March, 1923,
Arthur W. Nye, term expires March, 1924.

LIBRARY TRUSTEES.

Cyrus T. Miller was chosen for three years,
Lucy M. Giles was chosen for three years,
Ida E. Merriam, term expires March, 1923,
Frank W. Fenno, term expires March, 1923,
Sarah J. Wyman, term expires March, 1924,
William C. McAllester, term expires March, 1924.

CEMETERY COMMISSIONERS.

Elmer Walker was chosen for three years,
Frank S. Parks, term expires March, 1923,
Windsor F. Neal, term expires March, 1924.

AUDITOR.

Frank E. Miller.

TAX COLLECTOR.

Windsor F. Neal,

CONSTABLES.

Harold A. Towle,

Charley V. Earle,

Roy W. Stockwell.

TREE WARDEN.

George A. Sargent.

FENCE VIEWERS.

Frank W. Derby,

Wickliffe H. Waterhouse,

Arthur L. Stone.

MEASURERS OF WOOD, LUMBER AND BARK.

W. Wesley Young,

Walter H. Laws

Frank S. Smith,

Wickliffe H. Waterhouse

George A. Mather,

Edward Hetu

Edward R. Flagg,

George Divoll

Charles H. Dupee,

Alfred Davis

Arthur Merriam.

LIQUOR LICENSE QUESTION.

Yes, 28 (twenty-eight)

No, 98 (ninety-eight)

Art. 4.Note.— In the following table appropriations under other articles are also included in order to show the total amount appropriated.

TOWN APPROPRIATIONS.

School purposes,

\$13,000 00

Highways, (under Chap. 155, Acts of 1918)

4,000 00

Opening roads in Winter,	\$1,000 00
Bridges,	500 00
Railing,	200 00
Public Charities,	750 00
Pay of Town Officers,	1,250 00
Soldiers' Relief,	200 00
Library, Dog fund and	800 00
Electric Lights,	1,800 00
Cemeteries, \$300 regular and \$200 for improvements,	500 00
Miscellaneous and contingent,	1,750 00
Post 69, G. A. R.,	105 00
Fire Department,	300 00
Board of Health,	500 00
Tree Warden,	300 00
Moth Work,	468 42
Bonds for Town Officers,	92 50
Medical inspection of Schools,	75 00
Opening Sidewalks,	100 00
Printing Valuation and Taxes,	250 00
Cross-walk at head of Bacon Street,	100 00
Electric lights at the Narrows,	300 00
Grading Common	300 00
Equipment of Constables,	150 00
Electric lights from Narrows to State Road,	300 00
Care of Soldiers' Memorial,	50 00
Sidewalk on So. Westminster road,	100 00
Re-foresting,	100 00
Sidewalk on Academy Hill,	75 00
Installing Fire Signal,	600 00
Repairing Town Hall,	750 00
<hr/>	
Total,	\$30,765 92

Article 5. Voted that the Tax Collector be allowed one cent on each dollar collected and subject to the following conditions:—

All discounts abolished.

All taxes paid after October 1st, 1922 shall pay six per cent. per annum additional.

Article 6. Voted that the Town Treasurer be authorized, with the approval of the Selectmen, to borrow money in anticipation of the revenue of the financial year.

Article 7. Voted to accept the list of jurors as revised by the Selectmen.

Article 8. Voted that the incoming Selectmen be authorized to sign contracts legally for the transfer of all land bequeathed by the late Frederick W. Smith.

Voted to employ an expert public accountant to look over the Town books.

Article 9. Voted and chose the Selectmen as agents to prosecute and defend all suits in behalf of the Town.

Article 10. Voted \$100 for Memorial Day and \$5 for care of grounds around the Soldiers' monument and that the Treasurer of the Sons of Veterans have charge of the money.

Article 11. Voted three hundred dollars for Fire Department.

Article 12. Voted five hundred dollars for use of Board of Health.

Article 13. Voted three hundred dollars for use of Tree Warden.

Article 14. Voted four hundred and sixty-eight dollars and forty-two cents for use of the Moth Superintendent.

Article 15. Voted ninety-two dollars and fifty cents for bonding Town Officers.

Article 16. Voted seventy-five dollars for medical inspection of schools.

Article 17. Voted to empower the Collector of Taxes to use all means for collecting taxes which a Town Treasurer may use when appointed Collector.

Article 19. No vote was passed under this article, but four thousand dollars was voted for the purpose of this article under article 4. (For highways under State supervision.)

Article 20. (Special article for repairing bridges). This article was passed over but five hundred dollars was appropriated for bridges under Article 4.

Article 21. Voted two hundred and fifty dollars for printing the Valuation and Taxes for 1922.

Article 22. (Article to aid Worcester County Farm Bureau). Voted to pass the article.

Article 23. (Article to repair cross-walk at Town Hall). Voted to leave the matter to the discretion of Selectmen.

Article 24. Voted to discontinue the "Newton" road, so called, in the north part of the Town.

Article 25. Voted one hundred dollars for cross-walk at the head of Bacon Street.

Article 26. Voted three hundred dollars to install electric lights from the lower pole on the State road to the Narrows, by way of the Leominster road.

Article 27. Voted three hundred dollars to grade the Common on Academy Hill.

Article 28. (Special article for "emergency" highway repairs). Voted to pass the article.

Article 29. Voted one hundred and fifty dollars to equip the Town Constables with revolvers, billies, handcuffs and badges.

Article 30. Voted three hundred dollars to install electric lights from the Narrows, by the Curtis place, to the State road.

Article 31. Voted to instruct our Senator and Representatives to the General Court to secure to the citizens and tax payers of Westminster their rights of fishing in Meeting House pond. Town Clerk was instructed to notify said officials of this vote.

Article 32. Voted fifty dollars for the care of the Soldiers Memorial.

Article 33. Voted one hundred dollars for building a gravel or cinder sidewalk on the So. Westminster road.

Article 34. Voted one hundred dollars for the purpose of re-foresting Town land and that the Tree Warden have charge of the matter.

Article 35. Voted seventy-five dollars to repair the sidewalk up Academy Hill.

Article 36. Voted six hundred dollars for installing a fire signal system.

Article 37. (Article to appoint an advisory committee). Voted to pass the article.

Article 38. Voted seven hundred and fifty dollars for the purpose of repairing the roof and the inside of the Town Hall building.

Voted to dissolve the meeting.

CHARLES. F. GILES,

Town Clerk.

TOWN MEETING

Held May 27, 1922.

Article 1. Frank W. Derby was chosen Moderator.

Article 2. (Article to hear the report of any committee). Passed over.

Article 3. Voted five hundred dollars for the purpose of building a sidewalk from the watering tub (on Main Street) to the So. Westminster road.

Article 4. Voted that the Town Treasurer, with the approval of the Selectmen, be and hereby is authorized to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1922 and to issue a note or notes therefor, payable within one year, any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Meeting dissolved.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING

Held August 11, 1922.

Article 1. Frank W. Derby was chosen Moderator.

Article 2. Voted six hundred dollars for the purpose of defraying the expense of the auditing of the Town accounts.

Article 3. (Article to appropriate money for the use of the Overseers of the Poor). Voted to dismiss the article.

Article 4. (Article to appropriate an additional sum of money for repairs in the Town Hall). Voted that the matter be postponed until next March meeting.

Article 5. Voted one thousand dollars to install a water system and other equipment for the laboratory in the Upton school building.

Article 6. Voted nine hundred for the use of the Fire Department.

Article 7. (Article to hear the report of any committee). No committee reported.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

 STATE PRIMARY

Held September 12, 1922.

Republican vote for Governor:

J. Weston Allen	43
Channing H. Cox	45
Blank	1

Number of Republican ballots cast

89

Democratic vote for Governor:

Joseph B. Ely	3	
John F. Fitzgerald	1	
Eugene N. Foss	1	
Peter F. Sullivan	0	
Number of Democratic ballots cast		5

Republican Town committee elected:

Frank R. Murdock, Jr.	Philip H. Loughlin
George L. Dawley	Cyrus T. Miller
	Frank W. Fenno

Democratic Town committee elected:

William H. Griffin	Judson Foster
Andrew C. Ham	John F. Ballou

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

TOWN MEETING

Held October 14, 1922.

Article 1. Arno E. Hurd was chosen Moderator.

Article 2. Voted to appropriate from unexpended funds in the Town Treasury the sum of one thousand dollars for the use of the Overseers of the Poor for the balance of the year.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

STATE ELECTION

Held November 7, 1922.

The polls were open from 6.00 A. M. to 4.30 P. M.

Vote for Governor:

Channing H. Cox, Republican	226
John F. Fitzgerald, Democratic	18
Henry Hess, Socialist Labor	2
Walter S. Hutchins, Socialist	0
John B. Lewis, Prohibition	10
Blanks	3
Total number of ballots cast	259

At 5.15 o'clock, P. M. voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

Births, Deaths and Marriages

For the year ending December 31, 1922

Note.—If any error in names or dates are noticed, or any omissions, please inform the Town Clerk.

Births recorded	32
Deaths recorded	23
Brought into town for burial (non-resident)	12
Marriages recorded	13

BIRTHS 1922

Date	Name of Child	Name of Parents
Jan. 5.	Tauno Kallevan Nappila	Edward and Edith
Jan. 22.	Clifford Eugene Brough	Samuel and Alberta
Jan. 28.	Charles Otis Reed	Leslie L. and Faye
Feb. 4.	Toiva Artturi Linnus	Wilho K. and Catherine
Feb. 14.	Helen Audrey Hadd	Valmore and Beatrice H.
Feb. 17.	Lewis Martin Raymond	Emory J. and Nellie L.
March 3.	Eino O. Savilampi	Henry J. and Hulda
March 12.	Adrianne Hazel Hadd	Emile and Hazel R.
March 17.	Kenneth Douglas MacAloney	Frank K. and Annie
April 2.	Ida Helen Barrett	Ernest T. and Melvina
April 13.	Phylis Emily Nortonen	Ano and Hilda
April 20.	Oskar Edward Anselm Lamsa	Mikko and Ellen
April 23.	Lyyli Ester Ylonen	Azanas and Lyyli
April 29.	Alfred Roderick Durling	Kenneth R. and Beatrice H.

Date.	Name of Child.	Name of Parents.
May 3.	Raeifield Millard Hicks	Arthur C. and Esther H.
May 22.	Luulle Sakkinen	Charles and Annie K.
May 27.	Mary Ann Page	Frank J. and Maud M.
June 22.	Vernon Elliot Jones	Percy and Hazel
June 30.	Alice Estella Holmes	Allen E. and Estella A.
July 3.	Edith Russell Stanbridge	Richard F. and Gladys L.
July 16.	Evelyn Leila LeClair	George L. and Leila E.
July 28.	Yrjo Johannes Niemi	Kasper and Hilma
Aug. 5.	Mary Louise Peterson	John G. and Neoma Z.
Aug. 10.	Lauri Walmis W. Wasara	Moses and Maria
Aug. 24.	Alice Wilhelmina Friberg	John A. and Wilhelmina E.
Oct. 23.	Anna Mildred Merchant	Joseph N. and Regina M.
Oct. 25.	Eero Olavi Luomala	John F. and Ada M.
Nov. 11.	Mary Frances Towle	Harold A. and Marion
Nov. 11.	Caroline Elizabeth Kelty	Lester J. and Elizabeth M.
Nov. 13.	Virginia Taylor	James and Eva
Nov 16.	Gertrude May Chipman	Abraham and Bertha
Dec. 1.	Clifford Lee Bigwood	Myrl W. and Lena

DEATHS

Date	Yrs.	mos.	dys.
1922			
Jan. 11. Marguerite (Legere) Hanks	58	9	2
Jan. 25. Lucy J. (Worster) Childs	93	8	20
Feb. 9. Maria (Gates) Rice	82	1	23
Feb. 10. Ann M. (Ryan) Page	69		3
Feb. 21. Preston P. Ellis	90	2	6
March 19. Elizabeth (Lafferty) Johnson	70		
March 19. Avis R. Hurd	11	1	
March 31. Anna I. Renault	1	5	3

Date.	Name.	Years.	M'ths.	Days
April 10.	Ann (Curtis) Roper	81	5	21
April 12.	Orin E. Parcher	50	5	18
May 5.	Sarah A. (Henderson) Merriam	80	6	17
May 5.	Agnes Rameau		11	7
June 28.	Frank Braks	51	4	28
June 30.	George W. Barnes	81	4	2
July 16.	(Infant) Leclair			
July 27.	Julia (Lamb) Marshall	77	8	25
Aug. 11.	Ulrika (Johnson) Wilkins	61		
Aug. 28.	Frank H. Battles	69	7	4
Oct. 3.	Emma G. (Ballou) Walker	76	5	28
Oct. 28	Julia A. (Murphy) Derby	83	11	15
Dec. 2.	Peter Arcangeli	73		
Dec. 18.	Hiram H. Hall	73	4	17
Dec. 24.	Emily M. (Perkins) Minott	82	10	27

BROUGHT INTO TOWN FOR BURIAL.

(Non-Resident).

Date of death.	Yrs.	Mos.	Days.	From
1921				
Nov. 26 Oscar B. Raymond	60	2	25	Berkeley, Cal.
1922				
Jan. 13 Edwin F. Brooks	88	7	5	Gardner
Feb. 10 Hiram F. Knight	76	6		Gardner
March 11. Minnie B. Lynde	48	10	1	Fitchburg
March 19. Alberta Jilson	44	1	27	Greenfield
March 29. Catherine Whitney	63	10	12	Leominster

Date of death.	Yrs.	Mos.	Days.	From
April 10. Arthur C. Lombard	64	9	13	Ashburnham
April 10. Edward H. May	49			Leominster
June 23. Olin Frank Page	67		6	Fitchburg
July 17. Adaline M. Smith	73	1	6	Fitchburg
Sept. 30. Abbie S. Upton	69	4		Gardner
Nov. 7. John Patterson	83	10		Gardner

MARRIAGES.

Date and place of marriage.		Residence.
Jan. 21.	Edward E. Brissenden	Cambridge
Worcester	Helen Stacy Babcock	Westminster
Jan. 28.	Charles Wuth	Westminster
Ashburnham	Beatrice Shirley	Leominster
Feb. 4.	Paul F. Dunn	Fitchburg
Fitchburg	Doris L. Hicks	Westminster
Feb. 6.	Emory J. Raymond	Westminster
Westminster	Nellie L. Martin	Gardner
May 31.	Harold L. Mann	Ashburnham
Athol	Gladys S. Young	Westminster
July 18.	William J. Holmes	Westminster
Gardner	Eva E. Proulx	Gardner
July 21.	George O. Rhodes	Westminster
Westminster	Ada (Macrea) Papaseen	Westminster
Sept. 4.	George W. Hetu	Westminster
Gardner	Mary E. (Pollard) Fournier	Westminster
Sept. 12.	Paul E. Wickman	Fitchburg
Fitchburg	Lillian Spare	Westminster
Sept. 16.	Harry N. Howard	Westminster
Wollaston	Lois Mossman	Westminster

Date and place of marriage.		Residence.
Sept. 20.	Charles W. Brooks	Winchendon
Westminster	Kate (Kendall) Ward	Gardner
Oct. 5.	Wilfred E. Brackett	Westminster
Brookline, N. H.	Gertrude E. Vincent	Westminster
Oct. 21.	Walter B. Pierce	Framingham
Westminster	Ruth A. Pierce	Framingham

DOG LICENSE ACCOUNT

For the year ending December 31, 1922.

Note.—Licenses are noted in following list in the order as issued. The first five printed in list were issued during the months of January and February 1922, term of licenses expiring April 1st, 1922.

All others listed allow the dogs to be kept until April 1st, 1923.

T. N. Tucker	\$5 00	P. H. Loughlin, Jr.	2 00
Ernest Vieweg	2 00	R. W. Battles (5)	13 00
Allan Holmes	2 00	J. A. Frenier	2 00
William Ethier	2 00	Herbert Howe	2 00
Arno Nortonen	2 00	Alfred Davis (2)	7 00
		T. Halfors	2 00
		W. D. Flag	2 00
		Paul Mansur	2 00
G. A. Progin	2 00	G. L. Dawley	2 00
C. R. Dutton	2 00	H. A. Shepard	2 00
Laura Putney	2 00	F. I. Newell	5 00
E. H. Russell	2 00	Andrew Oya	2 00
Otto Matson	2 00	L. W. French	2 00
A. S. Kingman	2 00	J. Stromberg	2 00
C. D. Towle	2 00	E. T. Smith	2 00
Wilfred Goodridge	2 00	I. R. Cousins	2 00
G. R. Putnam	2 00	R. V. Herold	2 00
Carl Whitney	2 00	Medee Lafluer	2 00

John Ikaheimo (2)	4 00	C. H. Hamilton (3)	6 00
F. H. Heald	2 00	Carrie E. Hicks	2 00
Karle Kinnary	2 00	Wm. Karvonen	2 00
Melvin Stone	2 00	E. C. Mansur	2 00
L. C. Towle	2 00	A. Winnikainen	2 00
A. Miettinen	2 00	D. J. Beauregard	5 00
Mrs. E. L. Barrows	2 00	Oliver Stiles	2 00
James Curry	2 00	Fred Harper (2)	7 00
W. J. Black	2 00	E. B. Reed	2 00
D. J. Burns	2 00	W F Percy	2 00
J. H. Page	2 00	Pauline Percy	2 00
John Rames	5 00	Paul F Percy	2 00
Oscar Jarvela	2 00	Thomas Root	2 00
A. E. Gates	2 00	Harry Chase	2 00
Isaac Antilla	2 00	John Toistago	2 00
Mrs. Albert Howard	2 00	Anton Tani	2 00
Kusti Winter	2 00	Ruth Mather	5 00
John Hill	2 00	Mrs G A Mather	2 00
R. Stanbridge	2 00	Alcid Noel	2 00
M. E. Lantz	2 00	John Hirvonen	5 00
E. O. Nelson	5 00	Chas Reynolds	5 00
Albert Cowdrey	2 00	Annie C. Laws	2 00
Geo. Nitsche	2 00	Lizzie E. Baker	2 00
Ernest Vieweg (2)	4 00	Mrs. A. R. Durling	2 00
M. D. Whitney	2 00	G. F. Wiswell	2 00
Victor Wilson	2 00	N. Kaustienen	5 00
K. Lahtenen	2 00	Amelia Rostedt	2 00
Axel Tuomi	2 00	Hilda Krans	2 00
C. B. Dawley	2 00	John Luomala	2 00
G. O. Rhodes	2 00	K. Leikkanen	2 00
T. N. Tucker	5 00	John Cotton	5 00
Warren Murdock	2 00	Elmer Leighton	5 00
W. H. Waterhouse (2)	4 00	F. A. Curtis	2 00
A. Donaldson	2 00	C. E. Mansfield	5 00
A. Hamalainen	5 00	C. L. Smith	5 00
E. Muhonen	2 00	Ernest Vieweg	5 00
August Berghuist	2 00	C. F. Knower	2 00
Wm. D. Thompson	5 00	Orrin Brigham	2 00
E. T. Barrett	2 00	Arthur Rameau	2 00
J. A. Peters	2 00	Bertha Earl	2 00

Hiram Harris	5 00	George St. Jean (3)	15 00
Robert Johnson	2 00	E. R. Brackett	2 00
J. A. Frye	2 00	Andrew Oya	2 00
C. H. Dupee	2 00	Gertrude Putnam	2 00
Matti Autyo	2 00	Ethel Eaton	2 00
T. G. Tuttle	2 00	Emil Parila (2)	7 00
M. Lamsa	2 00	Matti Sukki	2 00
P. L. Jones	5 00	W. Nygard	2 00
Henry Curtis	2 00	Chas. Sakinen	2 00
H. L. Sanderson	2 00	Esais Roiha	2 00
A. Mayranen	2 00	Wm. Winturi	5 00
Carl Holm	2 00	Leslie Reed	2 00
W. Laukenen	2 00		
H. Frandila	5 00	Total,	\$439 00
C. N. Fletcher	5 00	Add amount on hand	
Nils Nielson	5 00	at last report	2 00
P. Warttinen	2 00		
Ano Nortonen	2 00		\$441 00
E. Vainonen	2 00	Amount in hands of	
H. Savilampi	2 00	Clerk January 1, 1923	13 00
H. Hanks	5 00		
John Bean	2 00		\$428 00
Andrew Fagan	2 00	Less 169 Clerk's fees	33 80
V. Kurikka	2 00		
John Friberg	2 00	Amount sent to County	
H. Jaaskelainen	2 00	Treasurer to December 1,	
Matti Salnan	2 00	1922	\$394 20
C. B. Shannon	2 00		
Matti Cedar	2 00	CHARLES F. GILES,	
Edith Upham	2 00		
Henry Aldrich	2 00		Town Clerk.
C. E. Bernhardt	2 00		
Neil Marsh	2 00		
Frank Nisumaa	2 00		

Report of the Board of Selectmen

For the year ending Dec. 31, 1922.

PAID TOWN OFFICERS.

	Town Clerk.	
Charles F. Giles		\$75 00
	Town Treasurer.	
Frank W. Fenno		75 00
	Selectmen.	
Philip H. Loughlin		\$75 00
Charles L. Smith		75 00
Frank W. Derby		75 00
		225 00
	Assessors.	
Arno E. Hurd		75 00
Carlos E. Barron		75 00
Cyrus T. Miller		75 00
		225 00
	Overseers of the Poor.	
Hobart Raymond		20 00
Lucius W. French		20 00

Frank W. Derby	\$20 00	
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\$60 00

Constables.

Charles V. Earle	146 20
Harold A. Towle	129 65
Roy W. Stockwell	14 95

290 80

Registrars of Voters.

Frank A. Miller	9 15
George W. Bruce	9 75
Frank M. Sawyer	8 70
Charles F. Giles	11 25

38 85

Auditor.

Frank E. Miller	20 00
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Collector of Taxes.

Windsor F. Neal, Tax of 1920 and 1921	111 81
Tax of 1922	240 00

358 81

Tree Warden.

George A. Sargent	25 00
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Sealer of Weights and Measures.

Arno E. Hurd	50 00
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Moderator March Meeting.

Arno E. Hurd	5 00
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Election Officers.
State Primaries.

A. E. Hurd	\$2 50
Judson Foster	2 50
C. H. Dupee	2 50

\$7 50

State Election.

A. E. Hurd	5 00
Judson Foster	5 00
C. H. Dupee	5 00
E. J. Rice	5 00

20 00

1,475 96

Appropriation

1,250 00

Overdraft

225 96

Schools.

Appropriation, March meeting	13,000 00
Amount allowed from State	8,640 15

21,640 15

Amount paid School Committee, from Town funds 21,500

(For details see report of Treasurer of School Committee).

Support of Poor.

Outside poor	902 70
Indoor poor at Charlton	540 71

1,443 41

Amount appropriated	\$1,750 00
Unexpended balance	306 59

(See report of Overseers of Poor).

Highway Repairs.

Labor	\$7,532 33	
Supplies	320 70	
	<hr/>	7,853 03
Appropriation	4,000 00	
State allotment	3,850 00	
	<hr/>	7,850 00
Overdraft		3 03

(For detailed repairs see report of Supt. of Highways).

Opening roads in Winter.

Appropriation	1,000 00
Expended	569 72
	<hr/>
Unexpended balance	430 28

Fire Department.

Appropriations	1,200 00
Amount expended	1,184 98
	<hr/>
Unexpended balance	15 02

(See report of Fire Engineers).

Cemeteries.

Appropriation	500 00
Wood and timber sold	123 10
	<hr/>
	623 10

Amount expended	\$594 90
Unexpended balance	28 20

(See report Cemetery Commissioners).

State Aid.

Amount expended	336 00
Amount allowed from State	336 00

Soldiers Relief.

Appropriation	200 00
Amount expended	182 98
Unexpended balance	17 02

Board of Health.

Appropriation	500 00
Amount expended	431 80
Unexpended balance	68 20

(See report of Board of Health).

Forbush Memorial Library.

Appropriation, Dog fund and	800 00
Amount expended	1,219 89

(See report of Trustees for details).

Electric Lights.

Appropriation	1,800 00
Street lighting	\$ 1,356 96
Town Hall	107 06
Fire Station	22 88

Siren alarm	\$1 80	
	<hr/>	
		\$1,488 70
Unexpended balance		311 30
Tree Warden.		
Appropriation		300 00
Amount expended		229 50
		<hr/>
Unexpended balance		70 50
Special Appropriations.		
Bridge Repairs.		
Appropriation		500 00
Amount expended		156 84
Unexpended balance		343 16
Bonds for Town Officers		
Appropriation	92 50	
Rebate	50 00	
	<hr/>	
		142 50
Amount expended		142 50
Equipment of Constables.		
Appropriation		150 00
Amount expended		94 24
Unexpended balance		55 76
Re-forestation.		
Appropriation		100 00
Amount expended		100 36

Opening Sidewalks.

Appropriation	\$100 00
Amount expended	59 10
Unexpended balance	40 90

Memorial Day.

Appropriation	105 00
Amount expended	105 00

Repairs on Town Hall.

Appropriation	750 00
Amount expended	538 27
Unexpended balance	211 73

Worcester Road Improvement.

Amount expended	680 60
Amount expended in 1921	\$2,338 64
Total amount expended in 1921 and 1922	3,019 24
Amount received from State and County	2,000 00
Total expense for Town	1,019 24

Installing Fire Alarm Signal.

Appropriation	600 00
Amount expended	610 00
Overdraft	10 00

Grading Common.

Appropriation	300 00
Amount expended	223 52
Unexpended balance	76 48

Academy Hill Sidewalk.

Appropriation	75 00
Amount expended	74 01
Unexpended balance	99

Improvement of Water System in Center Schoolhouse.

Appropriation	\$1,000 00
Amount expended	1,000 00

South Westminster road Sidewalk.

Appropriation	100 00
Amount expended	89 02
Unexpended balance	10 98

Main Street Sidewalk.

Appropriation	\$500 00
Received from abutters	189 13
	<hr/>
	689 13

Paid Contractor:

Town order	510 62
Cash	124 38
	<hr/>

635 00

Balance	54 13
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Bacon Street Cross-walk.

Appropriation	100 00
Amount expended	80 00
Unexpended balance	20 00

Special Auditing of Town Books.

Appropriation	600 00
Amount expended	600 00

Printing Valuation and Taxes.

Appropriation	250 00
Amount expended	250 00

Medical Inspection in Schools.

Appropriation	\$75 00
Amount expended	75 00

Care of Soldiers' Memorial.

Appropriation	50 00
Amount expended	41 30
Unexpended balance	8 70

Miscellaneous and Contingent.

Jan. 29. J. E. Story, repairing Town Hall clock	\$2 50
G. H. Stockwell, care of Town Hall	19 50
F. H. Battles, wood for Town Hall	27 00
F. W. Fenno, wood for Town Hall	20 00
C. F. Giles, returning births, deaths and marriages	52 50
E. E. Fenno, express	1 78
Gardner Electric Light Co., light bulbs	7 50
S. Harrocks, P. M., stamped envelopes	10 90
Feb. 25. G. H. Stockwell, care of town hall	15 00
M. R. Leamey, copies of town warrant	2 00
P. H. Loughlin, electrical supplies	11 63
H. E. Remington Co., Town Clerk's book	2 00
March 25. W. and L. E. Gurley, supplies for Sealer	10 33
F. H. Battles, wood for Town hall	9 00
Southboro Print Shop, printing Town reports	205 20
Sentinel Printing Co, printing ballots for Town meeting	3 71
D. P. Stiles, repairs in Town hall	8 30
E. E. Fenno, express on Town reports	2 88
Frank R. Murdock, inspecting barns and cattle	54 00

S. E. Story, repairing Town hall clock	\$1 50
G. H. Stockwell, services as janitor	16 50
F. W. Fenno, wood for Town hall	19 00
April 29. C. T. Miller, supplies for Assessors	2 14
Southboro Print Shop, supplies for Assessors	4 25
Geo. H. Stockwell, services as janitor	16 50
Newton Russell & Co., supplies for Town hall	5 58
P. B. Murphy, blanks for Town Clerk	5 00
C. L. Smith, repairing pipes for water tub	5 25
May 27. Geo. H. Stockwell, janitor service	17 00
Hobbs & Warren, blanks for Selectmen	4 77
Southboro Print Shop, letterheads for Selectmen	4 50
M. E. S. Anderholm, Blake and Curry cases	19 02
Newton Russell & Co., supplies for Town hall	6 63
Geo. F. Wiswell, labor at Smith farm	24 00
June 24. Geo. H. Stockwell, janitor service and labor	19 50
Wesminster Aqueduct Co., water for Town hall and water tub	37 00
N. E. Tel. and Tel. Co., rent of Town hall telephone	6 30
Wm. A. Loughlin, services as Town Counsel	100 00
July 29. Blanchard and Brown, auction bills, Smith grass	3 00
Geo. H. Stockwell, janitor service	16 50
Goodridge Box Co., trucking	1 00
David H. Merriam, records for Assessors	12 00
A. E. Hurd, supplies for Assessors	3 50
August 26. Geo. H. Stockwell, janitor service and labor	17 00
C. B. Shannon, cut of Town seal	5 00
H. E. Remington Co., book for Selectmen	25 00
T. B. Fenno, P. M., stamped envelopes	11 51

Sept. 30. Geo. H. Stockwell, janitor service	
and labor	\$16 50
Gardner News, advertising warrant	8 85
W. F. Neal, looking up titles	12 65
Wm. W. Norris, connecting drinking fountain	19 08
October 28. Geo. H. Stockwell, janitor service	
and labor	15 00
Gardner Police Dept., police for cattle--	
show day	5 00
C. E. Barron, insurance on north schoolhouse	16 20
November 25. W. H. Waterhouse, maintaining	
water tub	2 00
Henry Savlampi, maintaining water tub	2 00
Geo. H. Stockwell, janitor service and labor	15 50
E. F. Hetu, sawing wood at Town hall	5 00
Goodridge Box Co., trucking	1 00
December 30. Frank R. Murdock, inspecting barns	
and cattle	34 00
Hobart Raymond, returning deaths	6 75
Hobart Raymond, expenses to Charlton	
for year	53 50
W. F. Neal, expenses and services as	
Forest Warden	31 50
Commission of Public Safety, firearm blanks	75
Geo. H. Stockwell, janitor service and labor	14 00
C. F. Giles, expenses of Town Clerk's office	14 20
Royal Steam Heater Co., repairs at	
watering tub	8 24
Newton Russell & Co., supplies for Town hall	7 84
J. F. Chaffin Co., tuning piano in hall	3 50
E. W. Merrill & Son, book for audit account	6 75
F. A. Curtis, maintaining water tub and	
new pipe	5 00

N. E. Tel. and Tel. Co., rent of telephone in	
Town hall	\$3 90
F. W. Fenno, care of trust funds and expenses	20 70
Hager Park Trustees, wood for Town hall	40 50
Baptist Society, care of clock on church	20 00

Miscellaneous Total	\$1,259 59
Appropriation	1,750 00
Unexpended balance	490 41

Recapitulation.

Opening roads	\$569 72
Highway repairs	7,853 03
Miscellaneous	1,259 59
Outside poor	902 70
Indoor poor	540 71
Schools	21,500 00
Fire Department	1,184 98
Cemeteries	594 90
Town Officers	1,475 96
State Aid	336 00
Soldiers' Relief	182 98
Board of Health	431 80
Forbush Library	1,219 89
Electric lighting	1,488 70
Tree Warden	229 50
Special appropriations	5,430 38

Total amount of 351 orders	\$45,200 84
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LIST OF JURORS.

Cyrus T. Miller, Retired
Arthur L. Stone, Paper Maker
Frank R. Murdock, Farmer
George L. Dawley, Manufacturer
Arno E. Hurd, Farmer
Frank M. Sawyer, Chair Maker
Charles B. Dawley, Farmer
Fred A. Goodridge, Lumber Dealer
Edward R. Miller, Retired
George A. Sargent, Farmer
Arthur E. Merriam, Lumber Manufacturer
Edward J. Rice, Conductor
Frank A. Miller, Chair Manufacturer
Frank A. Curtis, Farmer
Wickliffe H. Waterhouse, Farmer
Sidney Harrocks, Farmer
Paul E. Derby, Auto Mechanic
Ernest A. Lovewell, Chair Manufacturer

The Selectmen would recommend the following appropriations for the ensuing year :

Schools	\$11,000 00
Opening roads	1,000 00
Town Officers	1,500 00
Soldiers Relief	200 00
Miscellaneous and contingent	1,750 00
Fire Department	1,500 00
Public Library, Dog Fund and	800 00
Electric Lights	1,500 00
Cemeteries	600 00
Board of Health	500 00
Moth Work	483 23
Memorial Day and care of grounds	105 00
Bonds for Town Officers	140 00

PHILIP H. LOUGHLIN,
CHARLES L. SMITH,
FRANK W. DERBY.

Selectmen of the Town of Westminster.

<p>Report of the Overseers of the Poor</p>
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REPORT OF THE CHARLTON POOR FARM ASSOCIATION

For the year ending December 31, 1922.

Receipts.

Milk	\$2,707 68
Eggs	52 14
Stock	603 00
Inmates Board	5,102 66
Boarders	1,327 04
Miscellaneous	131 15
Annual Assessment	756 05
Interest on Deposit	7 66
Balance 1921	6 75

\$10,694 13

Expenditures.

C. M. Wheeler and Wife	1,200 00
Outside labor	635 67
Inside labor	365 00
Miscellaneous	184 40
Groceries	1,165 52

Meat	\$633 92	
Grain and feed	1,124 23	
Oil and Gasoline	163 15	
Tobacco	168 26	
Supplies	991 37	
Clothing	424 65	
Drugs and Medical attendance	90 41	
Electricity, etc.	77 89	
Blacksmithing	59 09	
Telephone	42 13	
Coal	315 91	
Rent and Interest	674 04	
Seed	40 00	
Stock	168 00	
Hardware	47 05	
Machinery	40 65	
Lime and fertilizer	309 12	
Veterinary	11 00	
N. E. M. P. A. dues	13 00	
		<hr/>
		\$8,945 36
Balance in favor Association		1,748 77

Received and due from Inmates.

Ashburnham	234 63
Auburn	61 70
Boylston	469 26
Brookfield	469 26
Charlton	351 62
East Brookfield	109 27
Leicester	371 62

Millbury	\$1,191 77
Oakham	3 20
Princeton	514 91
Rutland	386 97
Sterling	469 26
Westminster	469 26
	<hr/>
	\$5,102 66

Total number of weeks for Inmates, 1136 5/7. For Boarders, 251 4/7 weeks.

No Inmates from Holland, Holden, Hardwick, Hubbardston and Paxton.

Respectfully submitted,

WILLIAM H. PARKMAN, President.

LOUIS M. HANFF, Secretary and Treasurer.

Charlton, January 1, 1923.

Report of Overseers of Poor.

Three families and four other persons have been given aid during the year.

Total expense of outside poor	902 70
Net expense of indoor poor at Charlton	540 71
	<hr/>
Total	1,443 41
Appropriation	1,750 00
Unexpended balance	306 59

Respectfully submitted,

HOBART RAYMOND,

LUCIUS W. FRENCH,

FRANK W. DERBY,

Overseers of Poor.

<p style="text-align: center;">Report of the Board of Fire Engineers</p>
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EXPENDED.

January 2.	Fire at Mike Cuiffetti	\$2 00	
22.	Fire at J. Foster	2 00	
22.	Fire at N. Howard	1 50	
23.	C. V. Earle, labor on No. 1 and No. 2 Trucks	1 00	
28.	C. B. Kendall, coal	34 50	
28.	Webber Lumber Co., lumber	8 20	
28.	Royal Steam Heater Co.	42 27	
			<hr/> \$91 47
February 1.	W. E. Percy, alcohol and can	4 50	
24.	W. E. Percy, gas	2 60	
25.	Fire at Clifford Raymonds	3 00	
25.	C. V. Earle, labor on trucks	2 00	
			<hr/> 102 57
March 8.	C. B. Kendall, coal	16 00	
23.	E. Osgood & Son, coal	36 27	
25.	Fire to Jaakilainens	24 75	
25.	A. E. Gates, paint for engine hall	2 63	
			<hr/> 183 22

April 29.	F. E. Kelty, services as janitor and labor	\$50 53
29.	W. H. Stockwell, supplies and labor	11 34
29.	C. B. Kendall, coal	32 50
29.	Services of Fire Engineers	15 00
29.	G. P. Merritt, gas	3 24
29.	F. A. Curtis, brush fire at Lafortune and W. H. Warner	7 50
29.	W. F. Neal, brush fire B. & M. land	2 50
22.	Mrs. A. Battles, brush fire	3 00
26.	W. H. Warner, brush fire	4 00
26.	Old Brown place, brush fire	17 00
26.	Osgood land, brush fire	8 00
26.	W. Carter, brush fire	20 00
27.	H. Savilanpin, brush fire	8 00
27.	Marchand house fire	11 25
27.	C. V. Earle, labor on truck	2 00
30.	B. L. Cummins, brush fire	32 50
30.	Tanie, brush fire	3 75

\$415 33

May 8.	Acid bottles	11 50
8.	Acid and soda	28 28
8.	Fitchburg Fire Dept., acid bottles	1 95
8.	C. V. Earle, services of firemen	45 00
8.	Fire at Mather Chair Co.	11 25
8.	C. V. Earle, labor and supplies	2 50
8.	F. E. Kelty, janitor	10 00
8.	C. V. Earle, supplies	1 00
8.	Fire at old Parcher place	15 00
28.	Newton and Russell, gas	6 66

28. Dept. of Conservation	\$27 95	
28. Buick service station	2 00	
28. A. A. Fowler, work on hose	1 70	
	<hr/>	\$580 12
June 24. H. Earle, chimney fire	1 50	
24. Mrs. Bell, chimney fire	1 00	
	<hr/>	582 62
July 29. Fire at Power Station	7 50	
29. W. F. Neal, fire at Lakewood Park	2 00	
	<hr/>	592 12
August 26. Fitchburg Rubber Co., hose	300 00	
26. Standbridge Garage, supplies	1 40	
26. E. Percy, gas and oil	6 44	
26. Fitchburg Hardware Co., acid bottles	16 67	
	<hr/>	916 63
September 30. C. V. Earle, labor on truck	1 00	
30. W. F. Neal, brush on telephone line	1 00	
30. Gardner Electric Light Co., installing fire alarm	111 92	
	<hr/>	1,030 55
October 28. Chimney fire Newcomb place, house fire at Gogaen	7 00	
28. R. Standbridge, supplies	4 05	
	<hr/>	1,041 60

November 25. Brush fire west of Minott farm	\$1 50
25. P. H. Loughlin, supplies and labor for siren	43 96

\$1,087 06

December 1. C. V. Earle, repairs and labor	35 34
1. Fire at Mike Chiposki	8 00
2. C. V. Earle, labor at engine hall	1 75
4. Fire at Mather Chair Co.	23 00
7. Fire at Ernest Sawin's	7 25
23. Fire at Overlook Farm	4 00
28. Fire at Mrs. Bean's	2 00
28. Brush fire at Shady avenue	3 00
28. Howe Fire Apparatus, 100 lbs. calcium chloride	8 50
express on same	5 08

\$1,184 98

Approved by the Engineers,

F. A. GOODRIDGE,
C. L. SMITH,
G. L. DAWLEY.

Report of the Cemetery Commissioners

For the year ending Dec. 31, 1922.

The Commissioners have had much extra work and expense on account of the ice storm, besides the usual spring and summer work.

There has been good work done at Woodside cutting out dead trees and brush and filling up low places and repairing drives and putting pump in good working order.

At Whitmanville the usual work of cleaning up and cutting out dead wood and cutting grass has been done.

At Mt. Pleasant we have received from interested parties gifts enough so we have been able to take up the park work which was laid out when the cemetery was first laid out and graded, made beds, planted shrubs of different kinds, made gravel walks, fertilized and seeded to grass the ground intended for lawn and we are much pleased with the growth things have made the first season.

We are also thankful for the generous gift from W. E. Putney. By the gift we have been able to plough and fertilize the long strip of ground between the highway and west side of Mt. Pleasant and when completed will be a good improvement.

FINANCIAL STATEMET.

Paid for cutting wood, grass and other work at Woodside	\$386 45
Paid for lawn mower and other tools	11 15
Paid for one new building 10x12 feet	35 00
For repairing pump	1 24
	<hr/>
	394 24
Paid for cutting wood, grass and other work at Mt. Pleasant	185 66
Paid for cutting wood, grass and other work at Whitmanville	15 00
	<hr/>
Total	594 90
Received for logs, wood, grass and one lot from Woodside	77 45
Received for wood and one lot from Mt. Pleasant	45 65
	<hr/>
	123 10
Town appropriation	500 00
	<hr/>
	623 10
Balance	28 20
Received from perpetual care lots at Woodside	164 00
Received from perpetual care lots at Mt. Pleasant	63 25

E. E. WALKER,
F. S. PARKS,
W. F. NEAL,

Cemetery Commissioners.

<p>Report of the Board of Health</p>
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EXPENDED.

Jan. 28. McKeough's Pharmacy, Formaldyhide	\$1 80
F. R. Murdock, inspecting meats	48 00
Feb. 25. F. R. Murdock, inspecting meats	53 20
Mar. 25. F. R. Murdock, inspecting meats	51 20
Apr. 29. F. R. Murdock, inspecting meats	57 60
May 27. F. R. Murdock, inspecting meats	30 00
June 24. F. R. Murdock, inspecting meats	28 80
Aug. 26. F. R. Murdock, inspecting meats	32 40
Sept. 30. F. R. Murdock, inspecting meats	22 40
Oct. 28. F. R. Murdock, inspecting meats	26 00
Nov. 25. F. R. Murdock, inspecting meats	37 20
Dec. 30. F. R. Murdock, inspecting meats	43 20

	\$431 80
Appropriation	500 00
Unexpended	68 20

Report of work done on Westminster Roads during 1922 under Chapter 81

Work Commenced March 13, 1922.

Ellis road,—scraped once and dragged once

Carter road,—scraped once

Frog Hollow road,—scraped once

Knower road,—scraped once, removed stones, gravelled 125 ft. of roadway, 9 ft. wide 4-in. deep

Cross road,—scraped once and removed stones

Minot road,—scraped once, cut brush and covered 200 ft. with gravel 9 ft. wide, 4-in. deep

Minott place,—scraped once and removed stones

Harrington road,—scraped once, removed stones, cut and burned brush

Foster road,—scraped once

Hubbardston road,—scraped once, removed stones, dragged once and covered 250 ft. with gravel 10 ft. wide, 4-in. deep

Princeton or Park road,—scraped once and dragged once, brush cut and burned

Worcester road,—scraped once and widened. Dragged twice. Laid 20 ft. of 12-in. culvert pipe and relaid two stone culverts. Covered 400 ft. with gravel 14 ft. wide, 4-in. deep

Town Farm road,—scraped once, dragged once, laid 20 ft. 12 in. pipe and covered 300 ft. with gravel 9 ft. wide, 4-in. deep

Howard road,—scraped once and laid 20 ft. of 12-in. culvert pipe

Ratherick road,—scraped once, laid 20 ft. of 12-in. culvert pipe and cut and burned brush

- East road,—scraped once, removed stones and railroad ties. Laid 20 ft. of 12-in. culvert pipe
- Gate House road,—scraped once, cut and burned brush
- Nichols street,—scraped once, removed stones and dragged once
- Stone Hill road,—scraped once, removed stones, cut and burned brush
- Newcomb road,—scraped once and carted gravel
- Battles road,—scraped once
- Marshall Hill road,—scraped once and removed stones
- Leominster or East Main street,—scraped once, dragged twice, removed stones, cut and burned brush. Laid 32 ft. of 12-in. culvert pipe. Relaid 3 stone culverts. Covered 2275 ft. with gravel 11 ft. wide 4-in. deep
- Round Meadow road,—scraped once, dragged once, removed stones and laid 32 ft. 12-in. culvert pipe. Relaid two stone culverts. Covered 1040 ft. with gravel, 10 ft. wide, 4-in. deep
- West Main street,—scraped once, cut and burned brush. Laid 36 ft. 12-in. culvert pipe. Covered 400 ft. with gravel 10 ft. wide, 4-in. deep
- State Colony road,—scraped once and laid 20 ft. of 12-in. culvert pipe. Laid 500 ft. gravel 8 ft. wide, 6-in. deep
- Shady avenue,—scraped once
- Depot road,—scraped once, cut and burned brush
- Old Fitchburg or Rymo road,—scraped, widened and removed stones
- Bean Hill,—scraped once, cleaned and relaid one culvert
- Potato Hill,—scraped once
- Page road,—scraped once and removed stones
- 5th Mass. Turnpike road,—scraped once and removed stones
- Roper road,—scraped once, widened
- Dawley road,—scraped once, removed stones, cleaned and relaid one stone culvert
- Ray road,—scraped once
- Academy road,—scraped once and removed stones

West Princeton road,—scraped once, removed stones, widened, cut and burned brush. Laid 32 ft. of 12-in. culvert pipe

Fitchburg road,—scraped once

Davis road,—scraped once and removed stones

Sargent street,—scraped once and covered 40 ft. with gravel 9 ft. 4-in. deep

Beach Hill road,—scraped once and removed stones

Pleasant street,—scraped once and dragged once

Elliott street,—scraped once

Overlook road,—scraped once and dragged once

Bacon street,—scraped once and covered 1050 ft. with gravel 13 ft. wide and 4-in. deep

North Common road,—scraped once, removed stones, cut and burned brush, carted gravel and filled ruts

Brag Hill road,—scraped once, removed stones, cut and burned brush

So. Ashburnham road,—scraped once, widened, removed stones, dragged once and laid 20 ft. of 12-in. culvert pipe. Covered 2765 ft. with gravel 16 ft. wide, 4-in. deep

Barrel road,—scraped once, cut and burned brush

Newton road,—scraped once

Dean Hill road,—scraped once. 150 ft. of stone fill put in 16 ft. wide, 12-in. deep, and covered with 6-in. of gravel. 200 ft. covered with gravel 11 ft. wide, 4-in. deep

Fred Smith road,—scraped once and removed stones

Cross street,—covered with gravel the entire length

REMARKS.

The work on the roads of Westminster has proven very satisfactory. Nearly all the roads have been scraped and a great deal of brush cut. A large amount of gravel has been carted, number of new culverts laid, and a few old stone culverts relaid and cleaned.

An extra amount of work has been done on the So. Ashburnham road, in widening and resurfacing with gravel, and it is hoped that it will be possible to extend this work on this road during the following year.

The Worcester road has also been improved by widening, removing bowlders, and in general improvement over the entire length. Considerable gravelling has been done on various stretches of the road.

The Leominster road should be widened and graded the entire length, as it is too narrow and very rough in many places and it is hoped that some special work may be done upon this road the coming season. The travel over this road is greatly increasing each year, and it is absolutely essential that something be done before the demand and burden of repairing same becomes too heavy and plans are being made with that end in view.

Respectfully submitted,

R. A. VESPER,

Engineer Chapter 81 Work.

F. N. CARPENTER,

Supt. Roads.

TOOLS

On hand in the Town of Westminster Dec. 1, 1922.

Name.	No.
Axes	1
Brush Cutter	1
Iron Bars	2
Forks	3
Stone Drag	1

Name.	No.
Drills	4
Mattocks	2
Picks	6
Russell Rooter Plow	1
Plow	1
Plow Points	4
Pruning Shears	1
Iron Rakes,	7
Road Drag	1
American Champion Road Machine	1
Simplex Grader	1
Brush Scythes	2
Snathes	3
Shovel Short R. P.	14
Shovel Short S. P.	5
Tool Boxes	1
Gravel Screen	1

Respectfully submitted,

R. A. VESPER,

Engineer Chapter 81 Work.

F. N. CARPENTER,

Supt. Roads.

AMOUNTS EXPENDED ON ROADS IN THE TOWN OF
WESTMINSTER IN 1922 UNDER CHAPTER 81.

Name of Road.	Amount.
Ellis	\$107 00
Knower	78 88

Cross	\$52 20
Minott	96 80
Minott Place	61 00
Newton	24 00
Harrington	40 00
Foster	16 60
Hubbardston	262 00
Princeton or Park Street	72 50
Worcester	848 25
Town Farm	173 40
Howard	87 20
Batherick	73 80
Depot	118 37
Curtis	50 00
Old Fitchburg or Raymo	164 40
Old Turnpike Road or 5th Mass. Turnpike	297 08
Bean Hill	195 40
Potato Hill	53 40
Page	12 00
Old Ashburnham Turnpike	16 00
Roper	14 00
Dawley	82 20
Ray	5 00
Academy Hill	25 00
West Princeton	327 60
Fitchburg	10 00
Davis	139 60
Lane's	71 55
Bolton	58 00
East	147 35
Gate House	39 00
Notown	36 20

Nichols	\$48 80
Stone Hill	71 30
Newcomb	72 28
Battles	34 80
Marshall Hill	25 00
Leominster or East Main	676 55
Round Meadow	73 95
West Main	193 15
State Colony	163 70
Shady Avenue	38 00
Sargent	113 20
Pleasant	10 00
Elliott	10 00
Overlook	53 20
Bacon	153 80
Brook Avenue	10 00
North Common	246 15
East Gardner	10 00
Mossman	13 00
Bragg Hill	95 40
South Ashburnham	1,028 27
Needham	7 80
Barrel	65 20
Fred Smith	50 00
Dean Hill Cross Road	270 40
Cross	9 60
Machinery repairs	45 50
Tools	28 80
Culverts	204 00
Culverts on hand for 1923	222 40

Total,

\$7,853 03

Town allotment	\$4,000 00	
State allotment	3,850 00	
	<hr/>	
Total,		\$7,850 00
Overdrawn		3 03
		<hr/>
Total,		\$7,853 03
Total pay rolls	\$7,532 33	
Total materials	320 70	
	<hr/>	
Total,		\$7,853 03

Respectfully submitted,

R. A. VESPER,
Engineer Chapter 81 Work.

F. N. CARPENTER,
Supt. Roads.

Report of the Constables

To the Selectmen of Westminster :

We herewith submit our first annual report for the year beginning March 6, 1922, and ending December 31, 1922.

We have, during this time investigated 30 complaints besides many minor ones, and have made 18 arrests, 4 with warrants and 14 without, divided as follows :

Drunkenness	7
Keeping and exposing liquor for sale	3
Operating automobile under influence of liquor	2
Sale of liquor	1
Trespass	1
Assault	1
Neglect to send child to school	1
Neglect to stop auto on signal	1
Having still in possession	1
Auto accidents reported	12

Posted warrants for 3 special Town meetings.

Posted warrants for Primaries and State Election.

Served warrants for non-payment of taxes.

Of those arrested

13 paid fines to the amount of \$580.00

2 were placed on probation for 6 months.

2 were placed on file.

1 was discharged.

We would recommend that owing to the heavy traffic especially on holidays and week ends, over the State road, that a silent policeman be placed at the corner of the State road and Main street, believing it will help to regulate traffic and prevent serious accidents. We also recommend that one or two cells be installed in a suitable place in Town, as it is quite difficult at times to transport prisoners to Gardner, and would save time and expense.

HAROLD A. TOWLE,
CHARLES V. EARLE,
ROY W. STOCKWELL,

Constables.

Forest Warden's Report.

Forest Warden,	W. F. Neal
Deputy Warden,	W. H. Stockwell
Deputy Warden,	F. A. Curtis
Deputy Warden,	J. A. Peters
Deputy Warden,	W. H. Waterhouse
Deputy Warden,	E. R. Flagg
Deputy Warden,	W. H. Laws

Fire permits issued 154

Forest fires extinguished 9

Three can pumps and twelve wire brooms have been added to the fire equipment.

W. F. NEAL,
Forest Warden.

Report of the Trustees of Forbush Memorial Library

During the past year the Trustees have held four meetings, quarterly, when the affairs of the Library were considered. This year has been rich in unique gifts to the library, notably the works of Olin Warner, a town boy, whose heirs have presented the library with statuary and bas reliefs. Our Town History speaks at length of his many pieces of sculpture and since its edition Mr. Warner has executed other works of national fame.

The Library has also been honored in having given to its keeping the saddlebags containing knapsack, haversack and canteen belonging to Sergeant Marcus Hager, also his watch and photograph. The Sergeant died on the voyage to New Orleans in 1861, and was buried in the Gulf of Mexico. The above named articles were sent home via Adams Express, were left by Joseph Hager to Edward Sharon, and by him in turn, as requested by Mr. Hager, given into the keeping of the Library.

We are indebted to several friends for noteworthy collections of photographs, to Mr. F. D. Tansley for forty pictures of Westminster, to Mr. Arthur L. Stone for eight pictures of the ice storm of Nov. 29-30, 1922.

Miss Helen Bigelow, of Boston, has sent us a large case containing a valuable collection of photographs gathered by Mr. Abraham O. Bigelow during his many trips to Europe.

The Trustees are grateful for these valuable gifts.

The Reading Rooms have been varnished, wood-work and floor, and with the painting reported last year make the Library very attractive.

Many worth-while books have been added, some as gifts, Rev. C. N. Gleason having donated a large number.

We are glad that so many of the residents make use of the Library, but neither Trustees nor Librarians will be satisfied until every resident is a library patron.

FINANCIAL REPORT.

Appropriation	\$800 00
Amount of dog tax returned by County Treasurer	356 77
Income Mary A. Farnsworth fund	26 26
Income C. A. Forbush fund	25 00
Income J. W. Forbush fund	50 00
Income Arabella R. Hager fund	30 00
Income M. D. Hawes fund	50 00
Income care of grounds fund	86 50
	<hr/>
	1,424 53

EXPENSES.

Books and magazines	230 59
Binding	30 80
Fuel and lighting	161 89
Janitor work and care of grounds	144 70
Brownell & Mason, repairs to heater	7 90
W. W. Norris, plumbing	11 60
P. H. Loughlin, fixtures	3 50
C. T. Miller, new Lawn Mower	11 50
C. T. Miller and A. E. Gates, labor and supplies for inside finishing	75 99

Nichols & Stone Co., steps for stock room and stool to order	\$12 75
Edward Hetu, sawing wood	7 00
Sundries	1 67
Sarah F. Greene, Librarian	400 00
Edith L. Harrington, Ass't. Librarian	120 00
	<hr/>
	1,219 89
Unexpended	204 64
	<hr/>
	1,424 53

Respectfully submitted,

FRANK W. FENNO,
CYRUS T. MILLER,
LUCY MILTON GILES,
W. C. McALLISTER,
IDA E. MERRIAM,
SARAH J. WYMAN,

Trustees.

Report of the Librarian---Forbush Memorial Library

To the Trustees of the Forbush Memorial Library :

I respectfully submit my nineteenth report, for the year ending Dec. 31, 1922.

This has been a year of successful work, and a larger per cent. of the books loaned have been of non-fiction.

Many books have been borrowed thru the inter-library-loan system, and the travelling libraries in Finnish and Italian have had a large circulation.

No weather has been too severe for the reading rooms to be occupied and many have walked for miles for the books they wish to read.

The graded reading lists, prepared by the State Commission, have been placed in all the schools.

A traveling library on Italian Art has been received from the Woman's Education Association, and during the year two collections of pictures from the same source, have been exhibited.

The Historical Society holds its meetings in the library, and has many gifts which will be placed in the museum.

I wish to thank the Trustees and library assistants for their kindness and help in the work of the year.

LIBRARY STATISTICS.

Days open	101
Largest day's circulation, Feb. 25	311
Smallest day's circulation, Jan. 11	39
Average daily circulation	134
Total circulation for the year	13,581
Number of volumes added by purchase	112
Added by gift	174
Volumes lost and discarded	24
Number of volumes in library	10,679

Library Account.

Received for fines	\$13 66
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Payments.

Postage	\$2 70
Express	4 79
Supplies	1 25
Postage on books borrowed, and sent to schools	2 70
	<hr/>
	\$12 26
Balance	1 40

GIFTS.

Forty photographs of Westminster in 1906. Mr. F. D. Tansley.
 Eight photographs of the Ice Storm, Nov. 1921. Mr. A. L. Stone.
 Watch, photograph, saddle-bag, knapsack, haversack and canteen,
 belonging to Marcus Hager.
 Presented by request of Joseph Hager, by Edward Sharon.
 Indian beads. Mr. Earl Stockwell.

Collection of statues and bas-relief, the work of Mr. Olin Warner. The
Olin Warner Estate.

BOOKS.

Life of Artemus Ward,	New England Historical Genealogical Society
Art of table setting,	Gorham Silverware Company
Historic events of Worcester,	Worcester Bank and Trust Company
Vital records of Londonderry, N. H.	Estate of Mrs. L. J. Childs
American Woolen Company Mills,	American Woolen Company
The things that are Caesar's,	Guy Morrison Walker
Historic and present day guide to Old Deerfield,	Mrs. C. Herbert Mansur
Life of Daniel Webster, 2 v.	Mr. Sidney Harrocks
Talmud of Babylon,	Miss M. B. D. Locke
Hastings' Dictionary of the Bible, 5 v.	Rev. Lucy Milton Giles
Manchuria, land of Opportunities,	Yozo Tamura
Simon Bolivar,	Venezuelan Government
Jewish Chaplain in France,	American Jewish Committee
Wilmer Atkinson,	Wilmer Atkinson family

History of Soldiers' home, Washington, D. C.

Two volumes,

Three volumes,

Five volumes,

Five volumes,

Six volumes,

Seventeen volumes,

Thirty-five volumes,

Forty volumes,

Forty volumes,

Mrs. E. A. Lawton

Mrs. P. H. Loughlin

Mrs. Grace Brigham

Division of Public Libraries

Miss Lizzie E. Baker

Mr. L. A. Whitney

Miss Ida Delva

Mrs. H. B. Buxton

Rev. C. N. Gleason

Estate of Mrs. Julia Marshall

PERIODICALS.

One periodical,

One periodical,

One periodical,

One periodical,

One periodical,

Eight periodicals,

Five periodicals,

Ladies' Social Circle

N. E. Antivivisection Society

Mr. T. B. Fenno

Mrs. F. A. Merriam

Rev. W. S. Randall

Rev. Lucy Milton Giles

Given by their respective publishers

A full list of the periodicals is posted in the reading room.

Respectfully submitted,

SARAH FLORENCE GREENE,

Librarian.

REPORT OF SPECIAL APPROPRIATION TO SET PINES
IN LOT OPPOSITE WOODSIDE CEMETERY.

Appropriation	\$100 00	
Expended	100 36	
Overdrawn		36

This lot was cleared of brush and we received from State Nursery 2,500 pines and about 2,300 were set in this lot and the balance were set in a vacant part of the Hager lot, and would favor setting more in said lot this year to fill in the vacant part that remains.

Wish the Selectmen might recommend in the list of appropriations in the Town Report, for use of Tree Warden this year, \$100.

Respectfully submitted,

G. A. SARGENT.

Hager Park Account.

Received from estate of Frank H. Battles		
formerly in charge of operation	\$5 69	
Logs sold to C. L. Smith at auction	174 50	
Wood sold to Town hall	40 50	
Wood sold to schoolhouses	165 37	
Wood sold to Library	22 50	
Wood ordered by Overseers of Poor	4 50	
		<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
Total		\$413 06

Paid F. H. Battles for wood cutting and expenses in 1922	75 00	
Judson Foster and others for delivering wood	116 36	
Expense of administration	25 00	
Cash on hand	196 70	
		<hr/>
Total		413 06

About 180 cords of wood has been cut besides the logs and we now have on hand 75 cords or more of dry wood and recommend the cutting of another supply.

FRANK W. FENNO,

Chairman of Committee.

Report of the Board of Trustees of the Joseph Hager School Fund.

It is with deep sorrow that the Board reports the death of two of its members during the past year, Mrs. Julia L. Marshall and Frank H. Battles, both having been selected by Mr. Hager to carry out his wishes in disbursing the income of the fund.

The Board have held several meetings during the year to which the members of the School Board have been invited.

We respectfully submit the following financial report:
January 1st 1922. Turned over to Trustees by Town Treasurer:

Liberty bonds	\$10,000 00
---------------	-------------

Telephone bond		\$1,000 00
		<hr/>
		\$11,000 00
Deposit in Gardner Trust Co.	\$2,614 60	
Interest received 1922	600 27	
	<hr/>	
	\$3,214 87	
Paid to School Committee for increase of teachers' salaries in outside schools	585 75	
	<hr/>	
Balance in bank Jan. 1, 1923		2,629 12
		<hr/>
Total amount of fund Jan. 1, 1923		\$13,629 12

FRANK W. DERBY,

Treasurer of Trustees.

HOBART RAYMOND,
LAURA A. RAYMOND,
IDA S. MERRIAM,
FRANK W. DERBY,

Board of Trustees.

Report of the Treasurer

Cash on hand at last report	\$960 73
Borrowed from Water Fund	6,000 00
Income taxes received	803 00
Income from State school fund	3,948 49
School fund from income tax	3,160 00
On account Superintendent's salary, from State	773 33
On account high school tuition, from State	758 33
B. & M. R. R., account fire	3 50
Police court fines	286 74
Reimbursement for loss of taxes	541 17
Charlton Poor Farm Association	60 50
From State and County account Worcester road	1,661 36
Licenses :	
Junk, Mr. Winthrop	3 00
Pool table, Mr. Maggs	2 00
Auto dealer, C. V. Earle	10 00
Auctioneer, F. W. Derby	2 00
Auctioneer, Lars Johnson	2 00
Refreshments, etc., Mrs. Nye and Mrs. Miller	1 00
J. A. Peters	2 00
Louis Goguen	2 00
J. Fornier	2 00
D. J. Burns	2 00
Cora Fairbanks	2 00

O. M. Herold	\$2 00
Percy V. Maggs	4 00
Arthur G. Nareffts	2 00
W. F. Percy	2 00
Fred Newell	2 00
George St. Jean	2 00
Mary Keough	4 00
Stove sold by Fire Engineers	2 00
Lumber sold by Road Commissioners	55 00
Books sold by Library	2 07
Tuition, Town of Gardner	78 16
Borrowed on certified note	10,000 00
W. F. Neal, wood sold, Mt. Pleasant cemetery	40 65
Elmer Walker, wood and logs sold, Woodside cemetery	57 95
Elmer Walker, one cemetery lot sold	5 00
W. F. Neal, one cemetery lot sold	5 00
State Forestry Dept.,	13 98
State, gypsy and brown tail moth work	67 92
Sidewalk assessment, W. H. Griffin	21 25
Sidewalk assessment, Bert Chase, et al.,	23 00
Sidewalk assessment, Universalist Society	43 75
Sidewalk assessment, L. A. Whitney \$124.38 paid direct to contractor	
Public service Corporation tax	46 65
Interest on Library Trust funds	267 76
Interest on Bank account and Water funds	416 37
On account Inspection of animals	46 60
W. E. Putney, rebate of premium on Tax Collector's bond, two years	100 00
Amount received from County Treasurer, dog tax	356 77

Highway Commission	\$3,850 00
Corporation taxes	1,254 87
National Bank tax	37 32
State Aid	336 00
Soldiers' exemption	67 30
Grass sold, Woodside cemetery	10 00
G. H. Stockwell, Town Hall rents	389 50
G. H. Stockwell, war tax collected	57 00
W. F. Neal, Collector, tax of 1920	328 95
W. F. Neal, Collector, tax of 1921	4,837 64
W. F. Neal, Collector, tax of 1922	27,846 50
Unexpended balance from School Committee	99 12
Due F. W. Fenno, balance	3,876 66

Total

73,645 39

PAYMENTS.

Director of Accounts, for registration of town note	\$4 00
Interest paid	183.98
County tax	1,600 00
State tax	2,640 00
State Highway repairs	802 30
Gypsy and Brown tail moth work	820 70
Civilian war poll tax	1,299 00
War tax 1921, on Town hall admissions	34 50
War tax 1922, ,, ,,	60 07
Transfer to water fund	11,000 00
Note paid	10,000 00
351 Selectmen's orders	45,200 84

\$73,645 39

ASSETS.

Town Library fund	1,800 00
M. A. Farnsworth, Library fund	525 00
C. A. Forbush, Library fund	500 00
J. W. Forbush, Library fund	1,000 00
A. R. Hager, Library fund	600 00
M. D. Hawes, Library fund	1,000 00
J. M. Forbush, Worthy Poor fund	1,589 07
Frederick W. Smith, Worthy Poor fund	33,134 57
M. A. Creed, Cemetery wall fund	1,193 60
Upton High School fund	11,418 36
Wyman water fund	15,000 00
Due for State Aid payments	336 00
Uncollected taxes 1920	1,048 80
Uncollected taxes 1921	822 75
Uncollected taxes 1922	3,423 29
Joseph Hager School fund	13,629 12

\$87,020 56

LIABILITY.

Amount due F. W. Fenno for cash advanced	3,876 66
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CEMETERY LOT FUNDS.

Lyman Allen	118 89
Frederick Allen	108 86
Timothy Brown	106 72
John Brown	116 78
Stillman, Edwin and Alfred Brooks	220 71
Ruth Beaman	55 16
Eliza Baker	72 37

Melissa Borey	\$54 68
W. H. Benjamin	102 25
Alfred Battles	101 12
Jonas Cutler	95 57
Sarah Cowee	116 62
Coleman and Derby	151 04
A. R. Durling	103 94
William Eaton	124 38
Stillman Eaton	54 90
Marshall Eaton	110 34
Mary W. Eaton	52 39
Preston Ellis	131 09
Oliver Estey	111 39
J. W. Estabrook	53 89
Flora E. Elliott	53 89
C. A. Forbush	124 57
J. W. Forbush	184 65
M. A. Farnsworth	69 07
Sarah Foskett	56 52
John Goodridge	182 50
Elijah Hager	88 76
George W. Hager	88 76
Joseph Hager	354 24
Healy and Dalrymple	54 86
Holden and Eames	118 05
Harris and Barnes	110 57
Leander Hartwell	63 01
George N. Haynes	107 57
Mary E. Hood	122 07
Harrington and Wheeler	51 87
David W. Hill	205 41
Edward S. and Mary E. Kendall	104 96
H. J. Leland	60 11

S. F. Lamb	\$106 06
Nelson Lewis	113 28
John and Lucy Lynde	118 71
William Mayo	221 80
Joseph Minott	101 87
James Miller	119 68
Miles and Puffer	58 63
Artemas Merriam	181 34
Francis Merriam	101 12
John C. Miller	105 66
Julia L. Marshall	101 75
Joseph and Emily Miller	50 00
Charles Nichols	173 20
Frederic Nichols	108 66
Elisha Pierce	207 99
Porter Page	189 76
Partridge, Seaver and Hartwell	143 90
Ivers Ray	117 48
Abijah Raymond	111 77
Sarah B. Smith	87 18
Otis and L. Ashton Sawin	193 18
Sarah H. Stearns	123 44
George Upton	792 20
Melinda C. Whipple	84 78
Sophia L. Wyman	124 25
John Whitney	118 21
Abigail E. Ware	191 05
Joseph Walton	55 66
Lina W. Wetherbee	115 45
Charles P. Wood	38 85
Fidelia Young	21 14
Paid to the Cemetery Commissioners from the income of certain funds for the care of these lots	247 75

Expended from Worthy Poor Fund

\$58 75

INVESTMENTS.

Water Fund.

Union Pacific R. R. bonds, 6%	\$4,000 00	
Town of Ashburnham note, 4½%	4,700 00	
Bank Certificate of Deposit, 4½%	6,800 00	
	<hr/>	
Total		15,000 00

Joseph Hager School Fund.

Liberty bonds, 4½%	10,000 00	
Telephone bond, 5%	1,000 00	
Bank deposit	2,629 12	
	<hr/>	
Total		13,629 12

Upton High School Fund.

28 shares American Tel. & Tel. Co. stock	3,461 50	
10 shares Pullman Company	1,165 00	
Savings bank deposits	6,699 64	
	<hr/>	
Total principal, (Merrill & Son figures)		11,326 14
Income received		534 72
		<hr/>
		11,860 86
Amount drawn by School Committee		442 50
		<hr/>
Net amount January 1,		11,418 36

Frederick W. Smith Poor Fund.

9 Savings bank deposits	\$27,000 00
First mortgage on farm	5,200 00
Checking account deposit	934 57

\$33,134 57

and two lots of wood and timber to be disposed of.

Deposit in bank to the credit of One Hundred Fiftieth Anniversary Committee	21 34
Deposit in bank to credit of War Memorial Committee	526 39
Deposit in bank to credit of Hager Park Trustees	196 70
The amount authorized by the State to borrow in 1922 was	\$36,546 95
The Town borrowed in this manner only	10,000 00

Obtaining the money was delayed on account of the March meeting vote not being worded and recorded in conformity to State law and a special Town meeting was required to make the correction. Therefore it was necessary to borrow from Water Fund in order to meet current expenses.

It is hoped, and expected, that in the future a sufficient amount will be raised on notes certified by the State Director of Accounts to meet the requirements of the several departments of the Town, so that the Wyman Water Fund will not be disturbed or the Treasurer be called upon to personally provide funds to pay Town expenses.

Respectfully submitted,

FRANK W. FENNO,
Town Treasurer.

Examined and approved, February 6, 1923.

F. E. MILLER,
Auditor.

Report of the Auditor

TAX 1920.

Uncollected Feb. 1, 1922, St. Railway tax		\$1,377 75
Uncollected Feb. 1, 1922, other tax		6 00
Since collected, St. Railway	\$328 95	
Since abated	6 00	
Still uncollected, St. Railway	1,048 80	
	1,383 75	1,383 75

TAX 1921.

Uncollected Feb. 1, 1922		5,494 56
Since collected	4,622 81	
Since abated	49 00	
Interest collected	159 58	159 58
Moth tax collected	55 25	55 25
Still uncollected, St. Railway	815 50	
Still uncollected, other tax	7 25	
	5,709 39	5,709 39

TAX 1922.

Total tax on Collector's book		31,148 26
Since collected	27,459 28	

Since abated	\$265 69	
Interest collected	76 12	\$76 12
Moth tax collected	311 10	311 10
Still uncollected	3,423 29	
	<hr/>	
	31,535 48	31,535 48

F. E. MILLER,

Auditor.

February 3, 1923.

<p align="center">Audit of Accounts and Funds of the Town of Westminster, Jan. 1, 1921-June 1, 1922</p>
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September 1, 1922.

To the Selectmen of the
Town of Westminster, Massachusetts.

Gentlemen:— In accordance with your instructions we have made an audit of the books and accounts of the Town of Westminster for the period from January 1, 1921 to June 1, 1922.

We were compelled by the lack of adequate accounting records to start our investigation with the printed report of the Town for the year ending December 31, 1920.

This report shows the condition of the Town's finances on that date to be as follows:—

BALANCE SHEET

GENERAL ACCOUNT

Assets		Liabilities
Cash on deposit	\$375 74	Loans from Wyman Fund \$5,000 00
Due from State		secured by uncollected
For State Aid	402 00	taxes.
For Soldier's Burial	60 00	
Uncollected Taxes		
For 1919	1,371 05	Balance (Excess and
For 1920	3,823 74	Deficiency)
	<hr/> 6,032 53 <hr/>	<hr/> 1,032 53 <hr/>
		<hr/> 6,032 53 <hr/>

LOANS WITHIN DEBT LIMIT

Total Loans	\$9,000 00	School House Loan	\$8 000 00
		Main Street Loan	1,000 00
	<hr/>		<hr/>
	\$9,000 00		\$9,000 00
	<hr/>		<hr/>

Our examination of the records of the Town Clerk showed that the Annual Town meeting on March 7, 1921, made the following appropriations.

APPROPRIATIONS for 1921

Article 4	Schools (including income from all sources)	\$18,000 00
4	Highways, Opening roads in winter	1,000 00
4	Highways, Repair of bridges	500 00
4	Highways, Railings	200 00
21	Highways, Repairs and improvements in connection with State Funds	3,440 00
22	Highways, Posting bridges	50 00
29	Highways, Worcester Road Project	1,000 00
4	Charities	1,400 00
4	Town Officers	1,250 00
4	Miscellaneous	2,000 00
4	Electric Lights	1,320 00
4	Library, including \$150.00 for repairs in addition to receipts from Dog Tax	800 00
4	Soldiers Relief	200 00
4	Cemeteries	300 00
10	Post 69 G. A. R.	100 00
11	Fire Department	300 00
12	Board of Health	500 00

14	Moth Work	\$462 88
15	Bonds for Town Officers	92 50
16	Medical inspection of Schools	50 00
18	Opening sidewalks in winter	100 00
19	Restoring Wyman Fund	1,000 00
20	Building sidewalks	500 00
24	Piano Fund	200 00
25	Cutting wood on Hager Lot	250 00
26	Purchase of Motor Truck	750 00
	Add School House Note due	1,820 00
Total amount to be raised		<u>\$37,085 33</u>

At this point we would call attention to the vote on the first item, Schools. The Town Clerk's record give the appropriation as \$18,000.00 "including income from all sources" but the report of the Treasurer of the School Committee shows a misunderstanding of the vote as taken.

To meet the above requirements and the usual State and County taxes the Assessors prepared and committed to the Collector of Taxes a tax levy of \$25.00 per thousand, amounting to \$31,146.20.

ASSESSORS' ESTIMATES

Personal Tax	\$6,580 95	State Taxes	\$4,027 90
Real Estate	22,665 25	County Taxes	1,547 00
Polls (380)	1,900 00	Town Appropriations	37,085 33
		Overlay	207 97
			<u>31,146 20</u>
Estimated Receipts			
State of Mass. (Schools)	7,000 00		

Other Receipts	4,722 00	
	<hr/>	<hr/>
	\$42,868 20	\$42,868 20

The Assessors further prepared and committed for collection a Special Assessment for moth work, amounting to \$344.16, and in December a further commitment of \$30.63 was made. During the year abatements amounting to \$42.83 were made, which are charged to Overlays.

On October 17, 1921, a special Town Meeting was held and appropriations as under were voted from "Unappropriated Funds" of the town:—

Account	Article	Appropriation
School House Bonds	5	\$7,000 00
Wyman Fund (to restore)	6	3,000 00
Sidewalks	7	750 00
Grading Soldiers' Memorial	8	500 00
Dedicating Soldiers' Memorial	9	300 00
Assisting American Legion	10	500 00
		<hr/>
		\$12,050 00

We made a careful audit of the Treasurer's cash receipts and payments and compared them with the books of the State Treasurer in Boston and submit an analysis of same arranged according to the recommendations of the State, for uniform method.

We found the cash entirely correct with all receipts in accord with the records and all payments properly authorized.

CASH RECEIPTS

Year ending December 31, 1921.

Revenue		\$41,155 56
General		\$37,654 89
Taxes	\$28,497 20	
Property and Poll		
1919	\$1,371 05	
1920	2,436 74	
1921	20,201 84	
Income	3,229 00	
Corporation,		
Bank, etc.	1,258 57	
<hr/>		
Licenses and Permits	54 00	
Fines and Forfeits	34 11	
Grants and Gifts	8,969 58	
For Expenses	8,272 91	
Outlays	696 67	
<hr/>		
Commercial		3,500 67
Special Assessments	311 77	
To meet expenses	311 77	
Departmental	968 68	
General Government	225 25	
Protection of Persons	100 86	
Soldier's Benefits	512 00	
Schools	108 37	
Libraries	12 20	

Cemeteries	\$10 00	
<hr/>		
Interest		\$2,220 22
Trust & Invest. Fund	1,972.80	
All other	247 42	
<hr/>		
Non-Revenue		\$40,056 38
Municipal Indebtedness		\$17,000 00
Temporary Loans	17,000 00	
Transfers		17,000 00
Trust Funds		
(Order of Court)	17,000 00	
Refunds		109 68
Agency, Trust, Investment		5,946 70
Taxes and Licenses		
for State	8,225 20	
Taxes for County	1,547 00	
Civilian War Poll tax	1,140 00	
All others	34 50	
<hr/>		

RECAPITULATION.

Revenue	41,155 56
Municipal Indebtedness	17,100 00
Transfers and Refunds	17,109 68
Agency, Trust, Investments	5,946 70
<hr/>	
Total Receipts	81,211 94
Balance on hand Including Funds	377 01
<hr/>	
Grand Total	\$81,588 95

CASH PAYMENTS.

Year Ending December 31, 1921.

Maintenance		\$40,329 91
Departmental		\$39,833 95
General Government	\$3,563 81	
Protection of Persons and Property	2,481 45	
Health and Sanitation	1,061 70	
Highways	8,368 37	
Charities	1,890 06	
Soldier's Benefits	190 32	
Schools	19,278 15	
Libraries	1,346 46	
Recreation	1,153 63	
Unclassified	500 00	
Cemeteries		495 96
Interest		616 11
Loans, General Purposes	616 11	
Outlays		4,200 73
Departmental		
Protection Persons and Property	723 39	
Highways	3,141 34	
Charities	336 00	
Municipal Indebtedness		25,000 00
From Revenue and other Sources	8,500 00	
Temporary Loans	16,500 00	
Agency—Trust—Investment		10,482 29
Taxes and Licenses	3,225 20	
Civilian War Poll Taxes	1,140 00	

Taxes for County	\$1,547 00
Sinking and other Permanent Funds	4,570 09
Recapitulation	\$40,946 02
Maintenance and Interest	
Permanent Debt (except from sinking funds)	8,500 00
Outlays	4,200 73
Temporary Loans	16,500 00
Agency-Trust-Investment	10,482 29
<hr/>	
Total Payments	80,629 04
Balance on Hand Including Funds	959 91
<hr/>	
Grand Total	81,588 95

Our examination of the Treasurer's payments and the Selectmen's orders honored by him, showed that nearly half of your appropriations for the year had been overdrawn and we submit herewith in detail a statement showing the condition of each account.

APPROPRIATIONS FROM REVENUE

1921

Account.	Art.	Appropriation.	Unexpended	
			Expended.	Balances. Overdrawn
Schools	4	\$18,000 00	\$19,247 94	\$1,247 94
Opening Roads	4	1,000 00	214 00	786 00
Repair Bridges	4	500 00	289 66	210 34
Railings	4	200 00		200 00
Posting Bridges	22	50 00	91 10	41 10
Highways	21	6,081 97	6,441 87	359 90
Worcester Road	29	1,000 00	1,000 00	

Account.	Art.	Appropriation.	Unexpended	
			Expended.	Balances. Overdrawn
Charities	4	\$1,400 00	\$1,845 06	\$445 06
Town Officers	4	1,250 00	1,081 60	\$168 40
Misc. and Cont.	4	2,000 00	2,292 84	292 84
Electric Lights	4	1,320 00	1,167 92	152 08
Library	4	1,133 68	1,332 17	198 49
Soldiers' Relief	4	200 00	190 32	9 68
Cemeteries	4	300 00	297 01	2 99
G. A. R. 69	10	100 00	100 00	
Fire Department	11	300 00	549 78	249 78
Board of Health	12	500 00	966 50	466 50
Moth Work	14	462 83	723 39	260 56
Bonds, T'n Officers	15	92 50	142 50	50 00
Med. Insp. Schools	16	50 00	50 00	
Opening Sidewalks	18	100 00	14 50	85 50
Restore Wyman fd.	19	500 00	500 00	
Restore Main St.	19	500 00	500 00	
New Sidewalks	20	500 00	556 94	56 94
Piano Fund	24	200 00	206 00	6 00
Cutting Wood	26	250 00	200 00	50 00
Motor Truck	26	750 00	713 75	36 25
School House Note		1,320 00	1,300 00	20 00
		40,060 98	42,014 85	1,721 24 3,675 11

Appropriations at Annual Town Meeting \$37,085 33 Expended \$42,014 85

Highways, State Reimbursement 2,641 97

Library, Dog Tax 333 68

40,060 98

Overdrafts \$3,675 11
 Unexpended Bals. 1,721 24

Net Overdraft \$1,953 87

\$42,014 85

\$42,014 85

APPROPRIATIONS FROM UNAPPROPRIATED FUNDS

Account.	Article.	Appropriation.	Expended.
School House Bonds	5	\$7,000 00	\$7,000 00
Wyman Fund	6	3,000 00	3,000 00
Sidewalks	7	750 00	750 00
Grading Soldiers' Memorial	8	500 00	500 00
Dedicating Soldiers' Memorial	9	300 00	300 00
Assistance American Legion	10	500 00	500 00
		12,050 00	12,050 00

PROOF.

Expended from Revenue	\$42,014 85	Selectmen's Orders	41,377 46
Expended from unap. funds	12,050 00	School House Bonds	7,000 00
Advance for State Aid	336 00	School House Note and Int.	1,300 00
		Moth Work	• 723 39
		Main St. Loan	500 00
		Wyman Fund	3,500 00
	54,400 85		54,400 85

In the above analysis we have charged to "Miscellaneous and Contingent" appropriation \$38.75 paid to the Tree Warden through Selectmen's Orders, as no appropriation was made for such services at the Town Meeting and, for the same reason, \$20.00 for care of the Town Clock.

In the Selectmen's Report on page 30, the amount given as received from the State for Highways, \$2,692.61, does not agree with the Treasurer's Report which gives \$2,641.97. The Treasurer's report agrees with the books of the State Treasurer at Boston and is undoubtedly correct. The amount expended, \$6,441.87, does not agree with Mr. Carpenter's report on page 59 which accounts for \$6,439.87, but the Selectmen's figures agree with the order drawn.

The question has been raised, why, when \$17,000.00 was put into general funds from the Upton Fund and only \$12,050.00 appropriated by the Town from same, leaving a balance of \$4,950.00 unspent, the cash balance of the Town was only \$960.73 January 1, 1922. To reconcile this apparent discrepancy we have prepared the following tables:

The Town's receipts for 1921 were as follows:

Cash on hand January 1, 1921		\$375 74
Unappropriated Funds	\$4,300 07	
Less loan repaid	4,000 00	300 07
	<hr/>	
Current revenue		41,520 92
Temporary loan	17,000 00	
Less repaid	12,500 00	4,500 00
	<hr/>	<hr/>
Total		46,696 73
Expended as per table		50,720 50
		<hr/>
Deficiency in revenue		4,023 77

Unappropriated (Upton Fund)	\$4,950 00
Less deficiency as above	4,023 77
	<hr/>
Balance left	926 23
Cash in bank	960 73
Due Federal Taxes	34 50
	<hr/>
Net Cash	926 23

This deficiency as will be noted from a careful examination of the tables is offset by uncollected taxes and by reimbursements to come from the State and County. In fact if there had been no overdraft of appropriations there should have been a small surplus for the year.

TREASURER'S RECEIPTS.

	Unappropriated Funds	1921 Revenue	Non-Revenue
Balance January 1, 1921	\$375 74		
Taxes 1919	1,371 05		
Taxes 1920	2,418 74		
Taxes 1921		\$25,612 81	
Income, etc.		5,034 02	
Moth Tax 1920	48 28		
Moth Tax 1921		263 49	
Interest		156 50	
Interest Trust Fund		749 68	
Temporary Loan			\$17,000 00
State Aid	402 00		
Soldier's Burial	60 00	50 00	
Grants from State		8,783 17	

Dog Tax (County)		\$333 68	
Miscellaneous Income		537 57	
Federal War Tax			\$34 50
Upton Fund	\$17,000 00		
		<hr/>	<hr/>
		41,520 92	17,034 50
Unappropriated Funds	21,675 81		
Revenue (1921)	41,520 92		
Non-Revenue	17,034 50		
	<hr/>		
Total	80,231 23		

PAYMENTS.

Interest		616 11	
Loans Paid	10,000 00	2,000 00	12,500 00
State Taxes		4,027 90	
Civilian War Poll Tax		1,140 00	
County Tax		1,547 00	
Worcester Road		1,338 64	
Moth Work		723 39	
Wyman Fund (restored)	3,000 00		
Selectmen's orders (333)	2,050 00	39,327 46	
	<hr/>	<hr/>	<hr/>
		50,720 50	12,500 00
Unappropriated Funds	16,050 00		
Revenue 1921	50,720 50		
Non-Revenue	12,500 00		
Balance	960 73		
	<hr/>		
Total	80,231 23		

ANALYSIS OF REVENUE 1921.

RECEIPTS.

	Assessors' Estimates	Actual
Taxes	\$31,146 20	
Less Overlay	207 97	\$25,612 81
Other Receipts	11,722 00	12,932 46
	<hr/>	<hr/>
	\$42,660 23	\$38,545 27
Loans in anticipation of Revenue		4,500 00
Highway Grant	2,641 97	2,641 97
Dog Tax	333 68	333 68
	<hr/>	<hr/>
	\$45,635 88	\$46,020 92
	<hr/> <hr/>	<hr/> <hr/>

EXPENDITURES.

State Taxes	\$4,027 90	\$4,027 90
County Taxes	1,547 00	1,547 00
Appropriations	37,085 33	37,085 33
	<hr/>	<hr/>
	\$42,660 23	\$42,660 23
Highway Grant	2,641 97	2,641 97
Dog Tax	333 68	333 68
Overdrafts 1921 Appropriations	\$3,675 11	
Less unexpended balances	1,721 24	1,953 87
	<hr/>	
Civilian War Poll Tax		1,140 00

Interest		\$316 11
Worcester Road (Outlay)		1,338 64
State Aid (Outlay)		336 00
		<hr/>
	\$45,635 88	\$50,720 50
Deficit		4,699 58
		<hr/>
		46,020 92
		<hr/> <hr/>

EXCESS AND DEFICIENCY FOR 1921.

Cash deficiency for 1921		\$4,699 58
Overlay	207 97	
Abatements granted	42 83	165 14
	<hr/>	
Uncollected Assets		
State Aid (Outlay)	336 00	
Worcester Road (Outlay)	1,641 97	
Uncoll. Taxes 1921	5,494 56	
Less Loan in antic.	4,500 00	994 56
	<hr/>	
December Commitment	30 63	
Special Assessment	80 67	
Net Deficiency for 1921	1,780 89	
	<hr/>	
	4,864 72	4,864 72
Deficiency	1,953 87	
Overdrafts on appropriations		1,780 89
Nominal excess for year		172 98
	<hr/>	<hr/>
	1,953 87	1,953 87
	<hr/> <hr/>	<hr/> <hr/>

UNAPPROPRIATED FUNDS

(Excess and Deficiency)

Balance January 1, 1921	\$2,032 53
(See Balance Sheet Page 1 as corrected)	
Transfer from Upton Fund	17,000 00
Moth Tax (1920) collected	48 28
Excess for year	172 98
	<hr/>
	19,253 79
Taxes abated (1920)	\$21 25
Appropriations	14,025 12
(Special Town Meeting)	12,050 00
Overdrafts of appropriations	1,953 87
	<hr/>
Balance unappropriated January 1, 1922	5,228 67

BALANCE SHEET

January 1, 1922

Assets		Liabilities	
Cash, general Funds	960 73	Federal War Tax	34 50
Uncollected Taxes 1920	1,383 75	Temporary Loans	4,500 00
Uncollected Taxes 1921	5,525 19	Overlay 1921	165 14
Uncollected Special Asses.	80 67		
Due for State Aid	336 00	Unappropriated Funds	
Due for Worcester Road	1,641 97	Excess and Deficiency	5,228 67
	<hr/>		<hr/>
	9,928 31		9,928 31

At the Annual Town Meeting held in March 1922 appropriations aggregating \$31,265.92 were made for the year 1922.

The following tables show the condition of the appropriation June 1, 1922 and analysis of the Treasurer's cash receipts and payments from January 1, 1922 to June 1, 1922.

APPROPRIATIONS FROM REVENUE 1922.

Account	Art.	Appro'on.	Expended	Unex. Bal.	Overdrawn
Highways	4	4,000 00	2,549 02	1,450 98	
Schools	4	13,000 00	12,300 00	700 00	
Opening Roads in Winter	4	1,000 00	539 22	460 78	
Bridges	4	500 00		500 00	
Railings	4	200 00		200 00	
Public Charities	4	750 00	952 56		202 56
Pay of Town Officers	4	1,250 00	59 25	1,190 75	
Soldiers' Relief	4	200 00	76 53	123 47	
Library + Dog Fund	4	800 00	407 84	392 16	
Electric Lights	4	1,800 00	635 31	1,164 69	
Cemeteries, regular	4	300 00	249 25	50 75	
Cemeteries, improv'nt	4	200 00	134 96	65 04	
Misc. and Contingent	4	1,750 00	609 87	1,140 13	
Post 69 G.A.R.	10	105 00		105 00	
Fire Department	11	300 00	580 12		280 12
Board of Health	12	500 00	241 80	258 20	
Tree Warden	13	300 00	108 90	191 10	
Moth Work	14	468 42		468 42	
Bonds, Town Officers	15	92 50	2 50	90 00	
Med. Ins. Schools	16	75 00		75 00	
Opening Sidewalks	18	100 00	59 10	40 90	
Printing Val. & Taxes	21	250 00		250 00	
Cross-walk, Bacon St.	25	100 00		100 00	

Account	Art.	Appro'on.	Expended	Unex.	Bal.	Overdrawn
Elec. Lt. at Narrows	26	300 00			300 00	
Grading Common	27	300 00			300 00	
Equip. of Constables	29	150 00	94 24		55 76	
Elec. Lights to						
Fitchburg Highway	30	300 00			300 00	
Care Soldiers' Mem.	32	50 00			50 00	
Building Sidewalk						
on S. W. Road	33	100 00			100 00	
Reforestation	34	100 00			100 00	
Sidewalk, Academy hill	35	75 00			75 00	
Installing Fire Signal		600 00			600 00	
Rep. Town Hall		750 00	345 40		404 60	
Sidewalk from Water- May 27						
ing Tub to West End	3	500 00			500 00	
<hr/>						
		31,265 92	19,945 87	11,802 73		482 68

CASH RECEIPTS

January 1, to May 31, 1922

Revenue			9,219 82
General			7,181 61
Taxes		2,789 88	
Property and Poll	2,545 23		
Income	198 00		
Corporation, Bank etc.	46 65		
	<hr/>		
License and Permits		34 00	
Grants and Gifts		4,307 73	
For Expense	3,969 09		
For Outlay	338 64		

Commercial		\$2,087 71
Special Assessments	\$26 47	
To meet expense	\$26 47	
Departmental	446 60	
General Government	384 10	
Protection of pers. & prop.	2 00	
Charities	60 50	
	<hr/>	
Interest	1,614 64	
Trust & Invest. funds	1,614 64	
Non-Revenue		15,078 00
Municipal Indebtedness		15,000 00
Temporary Loan	15,000 00	
Refunds		50 00
Agency-Trust-Investments		28 00
War Tax	28 00	

Recapitulation

Revenue	9,219 32	
Municipal Indebtedn's	15,000 00	
Transfers and Refunds	50 00	
Agency-Trust-Investment	28 00	
	<hr/>	
Total Receipts		24,297 32
Balance on hand including funds		959 91
		<hr/>
Grand Total		25,257 23

CASH PAYMENTS

January 1, to May 31, 1922

Maintenance			\$19,945 87
Departmental		\$19,561 66	
General Government	\$963 02		
Protection of Persons & Property	1,418 57		
Health and Sanitation	295 80		
Highways	3,147 34		
Charities	952 56		
Soldiers' Benefits	76 53		
Schools	12,300 00		
Libraries	407 84		
Cemeteries	384 21	384 21	
Sinking and Other Permanant Funds		1,614 64	1,649 14
All other		34 50	

Recapitulation

Maintenance and Interest	19,945 87
Agency-Trust-Investment	1,649 00
Total Payments	21,594 87
Balance on hand including funds	3,662 36
Grand Total	25,257 23

We made a careful examination of the so-called Wyman Water Fund from January 1, 1913 to June 1, 1922 and of the Upton School Fund from October 7, 1919 when the fund was first turned over to the Town, to June 1, 1922.

All other Funds were examined and the securities were checked and listed.

We found all Funds absolutely correct and carefully invested.

TRUST FUNDS

January 1, 1922

Assets		Liabilities	
Cert. of Deposit G. T. Co.	\$1,800 00	Special Library Fund	\$1,800 00
Leominster Savings Bank	525 00	M. A. Farnsworth Fund	525 00
Leominster Savings Bank	500 00	C. A. Forbush Fund	500 00
Athol Savings Bank	1,000 00	J. W. Forbush Fund	1,000 00
Gardner Savings Bank	600 00	A. N. Hager Fund	600 00
Winchendon Savings Bank	1,000 00	M. D. Hawes	1,000 00
Worcester Savings Bank	1,569 84	J. W. Forbush, W. P. F.	1,569 84
Liberty Bonds	1,000 00	Milton A. Creed Fund	1,143 40
Gardner Trust Co.	143 40		
Cumberland Tel. & Tel. Co.	1,000 00	Joseph Hager Fund	13,639 60
Liberty Bonds	10,000 00		
Gardner Trust Co.	2,639 60		
<hr/>		<hr/>	
\$21,777 84		\$21,777 84	

UPTON HIGH SCHOOL FUND

Assets		Liabilities	
American Tel. & Tel. Co.	\$3,300 00	Upton High School fund	\$11,116 50
Pullman Co.	1,200 00		
Central Trust Cambridge	1,000 00		
Gardner Trust Co.	711 55		
Worcester County Savings	1,100 00		
Fitchburg Savings Bank	694 83		
Peoples Savings Bank	1,000 00		
Orange Savings Bank	541 20		
Templeton Saavings Bank	568 92		
Worcester Mechanics S. B.	1,000 00		
	<hr/>		<hr/>
	\$11,116 50		\$11,116 50
	<hr/>		<hr/>

CEMETERY LOT FUNDS

Assets		Liabilities	
Gardner Savings Bank	118 89	Lyman Allen	118 89
Gardner Savings Bank	108 86	Frederick Allen	108 86
Gardner Savings Bank	126 40	John Brown	126 40
Fitchburg Savings Bank	52 53	Ruth Beaman	52 53
Fitchburg Savings Bank	68 92	Eliza Baker	68 92
Gardner Trust Co.	54 11	Melissa Borey	54 11
Gardner Savings Bank	93 84	Jonas Cutler	93 84
Gardner Savings Bank	112 94	Sarah Cowee	112 94
Gardner Trust Co.	51 03	A. R. Darling	51 03
Gardner Savings Bank	147 58	Coleman and Derby	147 58

Gardner Savings Bank	\$121 50	William Eaton	\$121 50
Gardner Savings Bank	54 17	Stillman Eaton	54 17
Gardner Savings Bank	106 96	Marshall Eaton	106 96
Gardner Trust Co.	51 66	Mary Eaton	51 66
Fitchburg Savings Bank	137 16	Preston Ellis	137 16
Gardner Trust Co.	51 44	Flora E. Elliot	51 44
Gardner Savings Bank	53 21	J. W. Estabrook	53 21
Gardner Savings Bank	121 44	C. A. Forbush	121 44
Gardner Savings Bank	177 67	J. W. Forbush	177 67
Gardner Savings Bank	66 72	M. A. Farnsworth	66 72
Winchendon Savings Bank	56 67	Sarah Foskett	56 67
Gardner Trust Co.	127 38	J. C. Goodridge	127 38
Gardner Savings Bank	86 41	Elijah Hager	86 41
Gardner Savings Bank	87 45	George Hager	87 45
Gardner Trust Co.	358 93	Joseph Hager	358 93
Gardner Trust Co.	54 50	Healy and Dalyrymple	54 50
Gardner Savings Bank	114 27	Holden and Eames	114 27
Gardner Savings Bank	61 90	Leander Hartwell	61 90
Gardner Savings Bank	118 09	Mary H. Hood	118 09
Gardner Savings Bank	62 72	Harrington and Wheeler	62 72
Gardner Trust Co.	102 07	Edward and Mary Kendall	102 07
Gardner Trust Co.	112 75	S. F. Lamb	112 75
Worcester No. Savings Bank	113 00	John and Lucy Lynde	113 00
Gardner Trust Co.	59 27	H. Leland	59 27
Leominster Savings Bank	220 65	William Mayo	220 65
Gardner Savings Bank	96 99	Joseph Minott	96 99
Gardner Trust Co.	114 18	James Miller	114 18
Gardner Trust Co.	100 62	John C. Miller	100 62
Winchendon Savings Bank	57 72	Miles Puffer	57 72
Gardner Savings Bank	177 38	Artemas Merriam	177 38
Gardner Trust Co.	167 16	Charles Nichols	167 16
Gardner Trust Co.	104 16	Fred Nichols	104 16

Gardner Savings Bank	\$213 21	Elisha Pierce	\$213 21
Gardner Savings Bank	205 38	Porter Page	205 38
Gardner Savings Bank	149 34	Seaver and Martell	149 34
Gardner Trust Co.	109 00	Abijah Raymond	109 00
Gardner Savings Bank	115 15	Ivers Ray	115 15
Gardner Savings Bank	84 90	Sarah Smith	84 90
Fitchburg Savings Bank	185 80	Otis and Ashton Sawin	185 80
Gardner Savings Bank	121 31	Sarah Stearns	121 31
Worcester No. Savings Bank	761 67	George Upton	761 67
Gardner Savings Bank	82 13	Melinda Whipple	82 13
Fitchburg Savings Bank	119 47	Sophia Wyman	119 47
Fitchburg Savings Bank	114 43	John Whitney	114 43
Worcester No. Savings Bank	183 77	Abigail Ware	183 77
Gardner Trust Co.	55 05	Joseph Walton	55 05
Gardner Trust Co.	110 18	Lina Wetherbee	110 18
Gardner Savings Bank	21 08	Fidelia Young	21 08
Gardner Trust Co.	212 48	S. E. and A. Brooks	212 48
Gardner Trust Co.	32 31	Charles Wood	32 31
Gardner Trust Co.	107 20	Harris and Barnes	107 20
Gardner Trust Co.	108 09	Nelson Lewis	108 09
Gardner Trust Co.	104 52	George Haynes	104 52
Gardner Trust Co.	103 51	Timothy Brown	103 51
Gardner Trust Co.	106 77	Oliver Estey	106 77
7,838 25			7,838 25

RECAPITULATION

January 1, 1921, Balance	\$7,128 16
New Requests	522 27
Income Added	187 82
January 1, 1922 as per list	<u>\$7,838 25</u>

WYMAN WATER FUND
(so-called)

We find that on February 1, 1923, as shown on page 69 of your Town Auditor's report, this fund amounted to \$15,000.00, invested as follows :-

John A. Dunn Co. 5% Demand Notes	\$5,000 00
Erie R. R. Co. 6% Notes	2,000 00
Town of Hubbardston 5% Notes	2,000 00
Int. Harvester Co. 5% Notes	2,000 00
Cumberland Tel. Co. 5% Bonds	1,000 00
Westminster Nat'l Bank, Cert. Dep. 4%	3,000 00
	<hr/>
	<u>\$15,000 00</u>

At the Town Meeting held March 3, 1913, acting upon Article 29, the Town voted to call the John A. Dunn Co. note of \$5,000.00 and apply the proceeds to the payment of the Cemetery Funds and the Forbush Poor Fund.

It was further voted that \$500.00 "be raised and appropriated towards the reimbursing of the "Water Fund" so-called."

As the Water Fund was apparently intact at this time except for the preceding vote to use the \$5,000.00 Dunn note, we assume that it was the intent of the voters gradually to replace this \$5,000.00 from revenue, this being the first installment.

Under this same article 29, the Town further voted that any future trust fund should be incorporated in the Water Fund.

The intent of this vote is not clear, and an attempt to carry it out literally might result in legal complications. Furthermore, it is probable that no court would uphold it, as such a vote does not seem to have been within the scope of the article as included in the warrant.

An examination of the Treasurer's Report for the year ending February 1, 1914, shows that he "borrowed" from the Water Fund \$6,000.00 presumably under the authority given him by Article 6 of the Town Meeting March 3, 1913, to borrow in anticipation of taxes. He received \$5,000.00 from the John A. Dunn Co. note, called under authority of Article 29, and \$2,000.00 from the payment of the Town of Hubbardston note.

This makes a total of \$13,000.00, and under the Treasurer's Payments we find \$8,500.00 to restore the Water Fund, leaving a deficit of \$4,500.00 for the year. This is in accordance with the vote of the Town under Article 29 and leaves the Fund at \$10,500.00 at this point, February 1, 1914, invested as follows according to the same report of the Treasurer, February 1, 1914, which gives among the assets of the Town:—

Town of Hubbardston Note	4½%	\$4,000 00
Town of Ashburnham Note	4½%	4,000 00
International Harvester Co.	5%	1,000 00
Cumberland Telephone Co.	5%	1,000 00
Westminster Nat. Bank.		
Cert. of Deposit		500 00
		<hr/>
		10,500 00
		<hr/> <hr/>

The Treasurer's Report for December 31, 1914, covering the remaining eleven months of 1914 gives the amount of the Water Fund as then \$8,500.00, invested as follows:—

International Harvester Co.	5%	\$1,000 00
Cumberland Telephone Co.	5%	1,000 00
Westminster National Bank	4%	6,500 00
		<hr/>
		<u>\$8,500 00</u>

This report further shows \$4,000.00 "borrowed from the Water Fund" during 1914, apparently under authority of Article 6 of the Regular Town Meeting of March 2, 1914, and again \$4,500.00 "borrowed from the Water Fund." The Treasurer's payments show the "Water Fund restored" \$6,000.00 and an additional \$500.00 under Article 33 of the Regular Town Meeting, leaving a net decrease of the Fund during the year of \$2,000.00. This brings the Fund to \$8,500.00 and agrees with the Treasurer's Report at December 31, 1914, as above.

We assume this \$2,000.00 was used to replace Trust Funds under authority of Article 34 of the Regular Town Meeting which gave authority "to take from the Wyman Fund a sum of money sufficient to restore the remaining trust funds now held by the Town." Apparently \$684.91 was used to restore Cemetery Lot Funds and interest and \$2,025.00 to restore Library Funds, or \$2,709.91 in all, \$2,000.00 being taken from the Wyman Fund and \$709.91 from current revenue.

At the Annual Town Meeting of March 1915, under Article 6, the Treasurer was authorized as usual to borrow in anticipation of revenue, giving notes for the same, and under Article 23, \$500.00 was appropriated towards restoring the Wyman Fund.

By the Treasurer's Report we find that under authority of Article 6 as above given, \$8,500.00 was borrowed and \$8,500.00 was paid back, with \$500.00 restored under authority of Article 23, making the Fund now \$9,000.00 invested as follows:—

Cumberland Telephone Co. 5%	\$1,000 00
Westminster National Bank 4%	8,000 00
	<hr/>
	9,000 00
	<hr/> <hr/>

During 1916 the Treasurer borrowed \$8,000.00, presumably under Article 6 of the Annual Town Meeting and repaid the same amount. \$500.00 was restored under Article 23, making the Fund \$9,500.00 invested as follows:—

Cumberland Telephone Co. 5%	\$1,000 00
Town of Ashburnham Note	5,000 00
Gardner Trust Co. Certificate of Deposit	3,500 00
	<hr/>
	9,500 00
	<hr/> <hr/>

During 1917 we find \$5,000.00 borrowed from the Water Fund and \$5,000.00 restored with \$500.00 repaid under the provisions of Article 21, making the Fund now \$10,000.00.

Cumberland Telephone Bond 5%	\$1,000 00
Town of Hubbardston Note 5%	4,000 00
Certificate of Deposit 4%	5,000 00
	<hr/>
	10,000 00
	<hr/> <hr/>

In 1918, in addition to the usual vote authorizing the Treasurer to borrow in anticipation of revenue, the Town voted under Article 18 to authorize the Selectmen to use such sum, not exceeding \$2,500.00, as

may be one-third cost of building State Road on Main Street from the Funds now in the Treasurer's hands, to be replaced in yearly payments of \$500.00 each. The usual \$500.00 was voted under Article 21.

During the year 1918, according to his report, the Treasurer borrowed \$5,000.00 from the Water Fund and the Hubbardston note of \$4,000.00 was paid and this whole \$9,000.00 was replaced, while the Fund was increased by \$500.00 under Article 21, making the Fund now \$10,500.00.

Cumberland Telephone Co. 5%	\$1,000 00
Town of Hubbardston Note 5½%	5,000 00
Gardner Trust Co. Certificate of Deposit 4%	2,500 00
Town of Westminster, Main St. Road	2,000 00
	<hr/>
	10,500 00
	<hr/>

During 1919, the Treasurer reports \$7,500.00 borrowed from the Water Fund and later returned, and \$500.00 restored, making the Fund \$11,000.00. The Town Loan from the Fund for Main Street is reduced to \$1,500.00 invested as under:—

Cumberland Telephone Bond	\$1,000 00
Town of Hubbardston Note	5,000 00
Gardner Trust Co. Certificate of Deposit	3,500 00
Town of Westminster, Main St. Loan	1,500 00
	<hr/>
	11,000 00
	<hr/>

During 1920, by the Treasurer's Report, \$9,500.00 was borrowed from the Fund and only \$5,500.00 returned with \$500.00 restored under

Article 20 and \$500.00 repaid on account of the Main Street Road. The Fund should now be \$11,500.00 and according to the Treasurer's Report for 1920, it was invested as follows:—

Gardner Trust Co. Certificate	
of Deposit	\$5,500 00
Town of Westminster, Main Street	1,000 00
Town of Westminster, General Account	5,000 00
	<hr/>
	11,500 00

Our investigation showed at this point an error in the printed investment of the Fund. A Certificate of Deposit for \$1,000.00 was omitted in printing, and the loan to the Town of Westminster, General Account, was correctly only \$4,000.00. The correct investment was:—

Gardner Trust Co. Certificate	
of Deposit	\$5,500 00
Gardner Trust Co. Certificate	
of Deposit	1,000 00
Town of Westminster, Main	
Street Loan	1,000 00
Town of Westminster, Temporary Loan	4,000 00
	<hr/>
	11,500 00
	<hr/>

In 1921, according to the printed report, the Treasurer borrowed \$5,500.00 in anticipation of revenue. \$1,000.00 of this was repaid together with \$4,000.00 due the Fund December 31, 1920, and the usual \$500.00 was restored under Article 19. This increased the Fund to \$12,000.00, and under Article 6 of the Special Town Meeting of October 17, 1921, \$3,000.00, was added from unappropriated Funds,

restoring the Fund to its original amount of \$15,000.00, considering as an asset the \$4,500.00 loan to the Town in anticipation of taxes of 1921. According to the printed Auditor's Report for December 31, 1921, the Fund was invested as follows:—

Town of Westminster, Main Street Loan	\$500 00
Town of Westminster, Temporary Loan	5,500 00
Gardner Trust Co. Cert. of Deposit	5,000 00
Union Pacific R. R. Bonds	4,000 00
	<hr/>
	15,000 00
	<hr/> <hr/>

Correctly it was invested:

Town of Westminster, Main Street Loan	500 00
Town of Westminster, Temporary Loan	4,500 00
Union Pacific Bonds	4,000 00
Gardner Trust Co., Cert. of Deposit	5,000 00
Gardner Trust Co., Cert. of Deposit	1,000 00
	<hr/>
	\$15,000 00

RECAPITULATION

Year	Borrowed by Town	Returned by Town	Balance
1912			15,000 00
1913	13,000 00	8,500 00	10,500 00
1914	8,500 00	6,500 00	8,500 00
1915	8,500 00	9,000 00	9,000 00
1916	8,000 00	8,500 00	9,500 00
1917	5,000 00	5,500 00	10,000 00
1918	9,000 00	9,500 00	10,500 00

Year	Borrowed by Town	Returned by Town	Balance
1919	7,500 00	8,000 00	11,000 00
1920	9,500 00	6,000 00	7,500 00
1921	5,500 00	8,500 00	10,500 00
<hr/>			
	74,500 00	70,000 00	

This \$10,500.00 plus the \$4,500.00 which the Town borrowed in anticipation of taxes, and which is a charge against uncollected 1921 taxes, makes the \$15,000.00 total of the Fund.

FREDERICK W. SMITH FUND

The will of Frederick W. Smith of Westminster which was allowed June 7, 1921, after providing for the payment of his just debts and two specified legacies of \$1,000.00 each, bequeathed "all the residue and remainder of my estate, real and personal, to the town of Westminster, to be held and kept safely as a permanent fund and the income used and applied for the support and maintenance of the poor of the Town."

The estate was found to consist of personal property inventoried at \$28,778.17, and three parcels of real estate, the Home Place in Westminster and two wood lots.

The Real Estate was deeded to the Town of Westminster by the executors of the will and the personal estate was administered as follows:—

As inventoried	\$28,778 17
Additions to inventory	
Cash not inventoried	\$104 70
Personal Property sold at auction	535 75
Fitchburg Co-op. Bank	66 62

Gain over inventory

\$707 07

Interest received by executors

Worc. Co. Inst. for Savings	\$97 30
Fitchburg Savings Bank	113 36
Worc. No. Savings Bank	113 40
Natick Five Cent Savings Bank	83 78
Worc. Five Cent Savings Bank	38 89
Charlestown Five Ct. Sav. Bank	126 95
Peoples Savings Bank	97 30
Waltham Savings Bank	64 30
Mechanics Savings Bank	49 24
Bay State Savings Bank	34 04
Gardner Savings Bank	60 35
Cambridge Savings Bank	72 23
Leominster Savings Bank	84 45
Athol Savings Bank	37 61
Fitchburg Bank and Trust Co.	121 73

1,194 93

\$30,680 17

From this amount the executors made the following payments:—

Just Debts

Walter Cooks bill	\$111 00
Taxes, Fitchburg	41 40
Taxes, Westminster	98 13
Taxes, State of Mass.	7 20

\$257 73

Funeral Expenses	\$309 55	
Care of Cemetery Lot	180 00	
Gravestone	80 00	
	<hr/>	\$569 55

Cost of Administering Estate

Appraisal	15 00	
Auction, Expenses of	198 38	
Advertising	47 75	
Baker & Baker, fees and expenses	123 24	
Chas. F. Baker and Harry Hortel, Executors	750 00	
Farm operations, net expense	3 05	
	<hr/>	1,137 42
Legacy		1,000 00
Legacy		1,000 00
		<hr/>
		\$3,964 70

These payments left a residue in the hands of the executors of \$26,715.47 and this amount was turned over to the Selectmen, invested as under:—

Worcester Co. Inst. Savings	\$2,335 36
Fitchburg Savings Bank	2,353 10
Worcester No. Savings Inst.	2,354 22
Natick 5c Savings Bank	1,925 36
Worcester Savings Bank	898 88
Charlestown Savings Bank	2,634 95

Peoples' Savings Bank	\$2,235 36
Waltham Savings Bank	1,478 17
Mechanics Savings Bank	1,131 42
Bay State Savings Bank	782 39
Gardner Savings Bank	1,253 24
Cambridge Savings Bank	1,499 29
Leominster Savings Bank	1,753 30
Athol Savings Bank	780 69
Check to order of the Town	3,404 74

\$26,715 47

The real estate known as the Home Place has since been sold for \$5,700.00, \$500.00 in cash and a mortgage for \$5,200.00 was taken for the balance. The estate on December 31, 1922 consisted of the two wood lots and \$33,134.57 invested as below:—

Worcester Mechanics	\$3,000 00
Book No. 96,332	
Leominster Savings	3,000 00
Book No. 34,891	
Worcester County Inst.	3,000 00
Book No. 62,343	
Charlestown 5c. Savings	3,000 00
Book No. 80,901	
Gardner Savings	3,000 00
Book No. 42,499	
Worcester North Savings	3,000 00
Book No. 79,011	
Athol Savings	3,019 50
Book No. 41,491	
Gardner Trust Co.	3,000 00
Book No. 7,973	

Fitchburg Savings	\$3,000 00
Book No. 80,565	
Gardner Trust, Checking	915 07
Mortgage on Real Estate	5,200 00

\$33,134 57

UPTON SCHOOL FUND

On October 27, 1919 the Fitchburg Bank and Trust Company delivered to the Selectmen of the Town of Westminster securities and cash as follows from the estate of the late George C. Upton:—

	Appraisal Value
28 shares American Tel. & Tel. Co.	\$3,461 50
10 shares Pullman Co.	1,165 00
4 Bonds Union Pacific R. R. Co.	3,920 00
Liberty Bonds 5th	10,000 00
Fitchburg Savings Bank	694 83
Worcester North Savings Bank	35 82
Worcester County Inst. of Savings	1,100 00
Worcester Mechanics Savings Bank	1,000 00
Worcester Peoples Savings Bank	1,000 00
Orange Savings Bank	541 20
Templeton Savings Bank	500 00
Gardner Savings Bank	1,000 00
Central Trust Co.	1,000 00
Cash	6,677 60

\$32,095 95

Litigation ensued and on June 17, 1921 by agreement of all parties, a decree was entered in the Probate Court for Worcester County that

\$17,000.00 should be paid into the General Fund of the Town to reimburse it for the cost of building and equipping the school, which should be called the Upton School.

The balance of the bequest to be a Permanent Fund for the maintenance and upkeep of said building.

This amount was apparently arrived at as follows:—

Original Bequest	\$32,095 95	
Income received to June 17, 1921	1,322 19	
	<hr/>	\$33,418 14

Expenses allowed by Court.

Taxes and stamps	19 92	
Walsh & Walsh	652 85	
Carney & Blake	5,200 00	
Murray & Loughlin	1,250 00	
Baker & Baker	151 71	
Experts (3)	78 16	
	<hr/>	7,351 64
Net amount June 17, 1921		<hr/> \$26,066 50

We found that prior to June 1, 1922 the principal and income of this fund had not been kept separate, and on June 1, the total amounted to \$11,326.14 invested as under:—

Investment	Amount
28 Shares American Tel. & Tel. Co.	\$3,461 50
10 Shares Pullman Co.	1,165 00

Fitchburg Savings Bank	694 83
Worcester County Savings Bank	1,100 00
Worcester Mechanics Savings Bank	1,000 00
Worcester Peoples Savings Bank	1,000 00
Orange Savings Bank	554 73
Templeton Savings Bank	597 70
Central Trust Co., Cambridge	1,125 83
Gardner Trust Co.	626 55

\$11,326 14

During the year, changes in investment have added \$105.00 to the amount of the principal. In addition the sum of \$188.00 has been spent from income to defray the cost of memorial tablets placed in the school building, in recognition of the generosity in land and money which made this school possible without any charge upon the taxpayers.

RECAPITULATION OF TRUST FUNDS.

Condition January 1, 1922.

Special Library Fund	\$1,800 00
M. A. Farnsworth Fund	525 00
C. A. Forbush Fund	500 00
J. W. Forbush Fund	1,000 00
A. R. Hager Fund	600 00
M. D. Hawes Fund	1,000 00
J. W. Forbush, W. P. Fund	1,569 84
Milton A. Creed Fund	1,143 40
Joseph Hager Fund	13,639 60
Cemetery Lot Funds	7,838 25
Wyman Water Fund	15,000 00

As at June 1, 1922

Upton High School Fund	\$11,826 14
As at January 1, 1923	
Frederick W. Smith Fund	33,134 57
and two wood lots	
	<hr/>
	\$89,076 80

SUGGESTIONS.

We would particularly call attention to your overdrawn appropriations for the year 1921. These amounted to \$3,675.11 as per detail earlier in this report. Your Selectmen are the administrative branch of your Town Government. They do not make appropriations and they have no authority, and should not be asked, to spend in excess of the wishes of the Town as expressed in your appropriations in Town Meeting.

We also recommend that your Collector of Taxes enter in the cash book provided him by the Assessors all payments received by him whether partial or complete, with date of receipt, and that these entries be posted to the proper account in the Commitment Book. Furthermore, we recommend, that he enter in his cash book in the place provided for same, all payments by him to the Town Treasurer giving date of payment and any other data he may deem desirable.

This slight change in the Collector's methods will greatly facilitate the work of your Town Auditor.

We recommend that the Town authorize the appointment by the Selectmen as authorized by Section 55 of Chapter 41 of the General Laws, of a Town Accountant to supervise the books and accounts of all Departments of the Town.

This section gives the Town permission to abolish the office of Town Auditor if both positions seem unnecessary.

The books which a Town Accountant should keep would give your Selectmen and responsible heads of departments, at all times, accurate information as to the financial condition of the Town which should be invaluable to them in the performance of their duties.

We recommend that all books and papers of the Town which can not readily be replaced, be kept in the safe provided for this purpose in the Town Hall.

We suggest that temporary loans in anticipation of taxes be arranged for when needed sufficiently in advance and in sufficient sums so that it may never again be necessary to borrow from the Wyman or other funds or from the Treasurer personally to advance funds to pay the urgent bills of the Town as he has frequently done. The Town can not always be so fortunate as to have a Treasurer who is willing and able to make such personal advances.

We have also prepared and submit herewith a report on the condition of the books of the Treasurer of your School Board.

We are informed by the Director of Accounts for the State that yours is the only Town in the State which has a separate Treasurer for the School Board. In all others the bills of the School Board are paid directly by the Town Treasurer. Furthermore he is of the opinion that the laws of the State require the Town Treasurer to make all payments and the following quotation from the Laws on Town Accounting seem to prove the correctness of his opinion in the matter.

Section 35 Chapter 41 General Laws.

“The Town Treasurer shall give bond.....No other person shall pay any bill of any department.”

This extract seems to be very explicit and applicable to this situation.

We would take this opportunity to congratulate the Town on its excellent financial condition. You have at present no Funded Debt, a reasonable tax rate as compared with others, and you have available each year the income from many generous bequests.

Respectfully submitted,

ERNEST W. MERRILL & SON.

To the Selectmen of
the Town of Westminster.

Gentlemen:—

Following your instructions we have made an audit of the cash account of the Treasurer of the School Committee from January 1, 1914 to October 1, 1922.

We found that his bank account was short \$103.55 on the latter date. This shortage we traced back without change to December 31, 1920.

The unexpended balance for the year 1920, \$197.04 instead of reverting to the Town's Excess and Deficiency Fund, as was proper was left in the School Committee's bank account. This reduced the shortage which prior to January 1, 1920 was \$300.59, to \$103.55 as above stated.

Back of January 1, 1920 the records are so incomplete that it is impossible to trace this shortage to its origin.

We are unable to find any cancelled checks back of the year 1920 and at least one third of the checkbooks are missing.

We submit herewith and would particularly call to your attention a schedule showing your yearly appropriations for schools from 1914 to 1921 and the amounts drawn by the School Committee each year on account of same.

The appropriations voted by the town have been overdrawn each year during the period covered with a total overdraft of \$9,611.28 or an amount of about \$1,200.00 a year, a little over 10%.

Schedule B, also submitted, is a comparative statement showing the amount received each year from the Town Treasury, other receipts and the amounts expended yearly.

You will note that this analysis shows for eight years, a small un-expended balance of \$58.80. As there is an actual cash shortage of \$103.55, the real discrepancy is these two amounts added together, or \$162.35.

In February 1918 we found record of a check for \$48.27 sent to the Board of Retirement for teachers retirement for month of December 1917 and charged to Miscellaneous Account, Sundries. As the check book covering December 1917 is among those missing we cannot tell whether this amount was deducted from the teachers' salaries and not sent in, in which case the expenses for 1917 as reported in Schedule B are \$48.27 too large or whether through oversight no retirement was deducted from the pay checks that month, in which case the teachers

Respectfully

ERNEST W. MERRILL & SON.

APPROPRIATIONS

	From Town	From State	Other Source	Total	Paid by Town Treas.	Over Draft
1914	6,000 00	2,182 61	36 00	8,218 61	8,417 40	198 79
1915	7,000 00	2,116 28		9,116 28	9,651 07	534 79
1916	7,000 00	2,212 42	10 00	9,222 42	10,800 23	1,577 81
1917	6,186 75	2,254 65	40 00	8,481 40	9,208 25	726 85
1918	8,000 00	1,000 00		9,000 00	10,550 00	1,550 00
1919	9,000 00	2,889 14		11,889 14	13,850 00	1,960 86
1920	10,000 00	7,185 76		17,185 76	19,000 00	1,814 24
1921	18,000 00			18,000 00	19,247 94	1,247 94
	71,186 75	19,840 86	86 00	91,113 61	100,724 89	9,611 28

Schedule B

RECEIPTS and EXPENDITURES

	From Town Treas.	From Other Sources	Total	Payments	Unex- pended	Over Draft
1914	8,417 40	6 92	8,424 32	8,424 32		
1915	9,651 07	157 30	9,808 37	9,651 07	157 30	
1916	10,800 23	194 88	10,995 11	9,836 98	1,158 13	
1917	9,208 25	144 20	9,352 45	10,305 91		953 46
1918	10,550 00	106 74	10,656 74	11,157 35		500 61
1919	13,850 00	102 47	13,952 47	13,952 07	40	
1920	19,000 00	114 43	19,114 43	18,917 39	197 04	
1921	19,247 94	30 21	19,278 15	19,278 15		
	100,724 89	857 15	101,582 04	101,523 24	1,512 87	1,454 07

Annual Reports

—of the—

School Committee and
Supt. of Schools

—of—

Westminster, Mass.

For the Year Ending Dec. 31st,

1922

SCHOOL COMMITTEE.

Mrs. Katherine Dutton, Chairman,	Term expires 1925
Arthur W. Nye, Treasurer,	Term expires 1924
Thaddeus B. Fenno, Secretary,	Term expires 1923

Committee meetings are held on the third Tuesday of each month at seven-thirty o'clock.

Superintendent of Schools.

Mrs. Marion W. Stanton, Sterling, Mass., Telephone 37-5
Home address, 8 Woodland Street, Worcester, Mass., Telephone,
Cedar 3601 M.

Attendance Officer.

Harold A. Towle.

School Physician.

George A. Mossman, M. D.

School Nurse.

From Fitchburg Visiting Nursing Association, Mrs. Nina Estabrook.

SCHOOL CALENDAR FOR 1923.

Winter term, 8 weeks, January 2, 1923—February 23, 1923.

First Spring term, 8 weeks, March 5, 1923—April 27, 1923.

Second Spring term, 8 weeks, High: May 7, 1923—June 29, 1923.

8 weeks, Elementary: May 7, 1923—June 29, 1923.

Fall term, 16 weeks, High: September 4, 1923—December 21, 1923.

16 weeks, Elementary: September 4, 1923—December 21, 1923.

1924.

Winter term begins January 2, 1924.

Report of the Superintendent of Schools

To the School Committee:—

My first report, which is the thirty-third in the series of such annual reports, is herewith presented for your consideration.

THE HIGH SCHOOL.

Now that Westminster has a four year high school, it is desirable that every effort be made to have the school approved by the State Board not only for the purposes of the High School Grant but for certification to State Normal Schools.

This necessitates really good courses in Science. Until this year it has been practically impossible to offer acceptable science courses owing to lack of water and equipment. Through the generosity of the town the building has a very fine water system installed, and a sufficiently complete Physics Laboratory equipment has been ordered. The initial expense is considerable but with care, this equipment will last many years.

The school needed modern reference works to be used in connection with several courses—notably History and Science. An Encyclopedia Britanica and a number of less expensive but excellent books have been purchased for the School Library.

The work of the school is fairly well departmentalized and is progressing in a business-like manner. Mr. Irving Sherwood, the principal, teaches Mathematics and Science; Miss Janet Ward, Languages and Civics; Miss Louise Harding, English and History.

In accordance with the best educational practise, we have discarded the percentage basis of marking and are using the letter system approved by the State Board.

This makes the awarding of first and second honors impossible, but pupils who show the greatest effort and obtain the best grades may constitute an honor group,—undoubtedly a much more democratic plan and far less discouraging to the pupil of average ability.

Two years of more or less regular attendance at a high school do not make a sophomore. A sophomore may be defined as a student who at the beginning of school in September has four units to his credit. A unit is one year's work, or its equivalent, acceptably done in a major subject. Sixteen units are required for a diploma of graduation from the Westminster High School. Every parent and pupil should know from the permanent school record cards on file with the principal just how many units the student has to his credit and what he needs to complete the course. If for any reason a four year student fails of his units and is obliged to leave school, he may receive at commencement time a signed statement of work accomplished although he is not graduated.

ELEMENTARY SCHOOLS.

The greatest need is for a more uniform grading of courses. The history is well graded. The course is as follows:

Primary grades—Stories told by teacher

Grades 4 and 5—Biography of American Heroes

Grade 6—European Beginnings of American History

Grade 7—U. S. History to Revolutionary War Period

Grade 8—U. S. History from Revolutionary War Period to-day

High—One year's work, World History to 1700

High—One year's work, World History from 1700 to to-day

Well laid out courses in Arithmetic, Geography and English in all its phases should be followed in all the schools. More definite instruction than given at present in Physical Education, Hygiene and Civics is required by law. These desirable changes can be brought about gradually without a detrimental upheaval.

At the Center, grade eight will be able to begin the study of Algebra the last few weeks of the present year. This will be a decided help to the pupils. Grade seven is to finish the ordinary geography study this year in order to be able to take a course in Commercial Geography in the eighth year. These changes are transition measures designed to clear the way for organizing these grades as a Junior High School in connection with the Senior High School.

The chief advantages of the proposed new organization are:

1. It is possible to utilize to the fullest extent the teaching ability for which the town is paying. At present three teachers in the Senior High School are teaching thirty-eight pupils—an average of 12+ pupils per teacher. By making grades seven and eight a part of the high school organization, four teachers will have approximately 82 students—an average of 20+ pupils per teacher.

2. With four teachers the work of the school can be thoroughly departmentalized. Each instructor will teach those subjects which she is best fitted to teach. Under this plan each teacher is a specialist.

3. The correlation of courses in a given subject under one teacher from year to year will be absolute. For example; With one person teaching all the mathematics of the school from the seventh year through the twelfth year there can be no gaps or overlapping in instruction. Either of which means waste.

4. Combinations of classes and rotation of subjects make it possible to offer the pupils more than under the old plan.

5. The old time sharp dividing line between grade eight and the high school is obliterated. Pupils while in grades seven and eight become accustomed to meeting several different teachers for work. The scholars will not leave their school-room but the teachers will come to them.

The method of instruction is modified. The beginning of a feeling of personal responsibility for results, so potent a factor in a successful high school, is made.

The hope is that pupils once entered in the Junior High School before the law permits them to leave may become sufficiently interested to wish to finish the course and so leave as High School graduates rather than as Elementary School Graduates.

In this connection the following table prepared by a prominent teachers' club is of interest.

WHAT A BOY OF SIXTEEN SHOULD KNOW.

1. How to write good business letter.
2. How to write a good social letter.
3. How to spell all the words he knows how to use.
4. How to read ordinary English with ease.

5. How to add a column of figures rapidly.
 6. How to make out an ordinary account;
 7. How to deduct $16\frac{1}{3}\%$ from the face of it;
 8. How to receipt it when paid.
 9. How to write an ordinary receipt.
 10. How to write an ordinary promissory note;
 11. How to reckon interest or discount on it.
 12. How to draw an ordinary bank check;
 13. How to cash it at the bank.
 14. How to make neat and correct day-book and ledger entries.
 15. Chief cities and products of each country.
 16. Chief rail and water routes of his own country.
 17. Powers and duties of the chief public officials;
 18. Mode of choosing the same.
 19. Properties of common woods, minerals and chemicals.
 20. Daily application of laws of Physics and Chemistry.
 21. How to raise common vegetables and flowers.
 22. How to handle properly saw, plane and hammer.
 23. The basal laws of form and color harmony.
 24. How to read and sing simple music.
 25. How to swim and play base ball.
 26. The history of his own country well.
 27. The best books for himself.
 28. Something of the great writers of the world.
 29. How to care for his own body.
 30. How to meet all persons with reasonable courtesy.
- And as much more as industry and opportunity allow.

Unless we use every legitimate means to keep boys and girls in school even this easy goal will be utterly unattainable for many.

ATTENDANCE.

On September 5, 1922 there were 327 pupils registered in the public schools. Attendance has, in the main, been very satisfactory.

There seems, however, not to be a clear understanding of school attendance laws upon the part of many.

Briefly stated, the law in so far as it concerns our schools requires:

1. Regular attendance at school of all persons between the ages of 7 and 16.

A child above the sixth grade and 14 years old may be excused from attendance at school if his services or wages are actually needed at home.

2. All persons between the ages of 14 and 16, inclusive, not in school, whether at home or employed outside the home must have a home permit or employment certificate signed by a representative of the superintendent of schools.

TEACHING PERSONNEL.

Westminster is fortunate in having so many competent and conscientious teachers for in the last analysis, the success of any school system must depend upon the efficiency of its teaching force. A wise school administration and an appreciative public together create conditions and provide equipment so that a teacher may do the best work of which she is capable.

Teachers employed by the Town September 1922.

Name.	Salary.	School.	Grades.	No. of pupils.
Irving Sherwood	\$1500	High Prin.	9,10,11,12	38
Louise Harding	1000	High		
Janet Ward	1050	High		
Edna Bush	800	Center	7, 8	44
Mrs. Virginia Brenenstuhl	950	Center	5, 6	39
Margaret Horgan	850	Center	3, 4	38
Catherine Canty	850	Center	1, 2	42
Rose O'Connell	850	No. Com'n	1, 2, 3, 4, 5, 6	20
Carrie Estabrook	850	Lake	1, 2, 3, 4, 5, 6, 7	13
Doris Fenno	800	Narrows	1, 2, 3, 4, 5, 6	20
Ruth Thurston	800	Depot	1, 2, 4, 5, 7	17
Edith Reed	800	Minot	1, 2, 4, 5, 6, 7	19
Grace M. Bushee	750	No. West- minster	1, 2, 3, 4, 6, 7	9
Mina Lewis	750	Whitman- ville	1, 2, 3, 4, 5, 6, 7, 8,	28
Special Teachers.				
Emma Southwick	.340	One day per week in town	All schools, music	
Mrs. Estabrook	200	One day per week in town	All schools, Nurse	

In closing, I wish to express my appreciation to the teachers for their loyal co-operation, and to thank you of the School Committee for your cordial support and unity of interest in all school matters.

Respectfully submitted,

M. W. STANTON.

HONOR ROLL.

Pupils neither Absent nor Tardy

Sept. 6, 1921—June 16, 1922.

Bernice Rowe	Lucile French
Labja Lahtinen	Henry Aldrich
Thayer French	Vilko Toristoja
Raymond Morse	Paavo Rostedt
Aino Rostedt	Alvida Goguen
Arne Lahtinen	Ella Goguen
Akti Lahtinen	Helen Hawkesworth
Armas Roika	John Page
Lempi Roika	

Report of the Treasurer of School Board

RESOURCES.

Town appropriation	\$13,000 00	
Massachusetts school fund	3,948 49	
Income tax fund	3,160 00	
High school tuition	758 33	
State Superintendent fund	733 33	
Hager fund	585 75	
Tuition from Princeton	40 16	
Tuition from Gardner	78 16	
Sale of school tickets	66 97	
Total		\$22,411 19
Total amount expended		22,093 76
Unexpended balance		317 43
Amount received from Town Treasurer		21,500 00
Received from Hager fund		585 75
Tuition from Princeton		40 16
Sales of school tickets		66 97
		\$22,192 88
Totaal expense of schools	21,990 21	
Difference in accounts of former Schools Boards	103 55	
Returned by check to Town Treasurer	99 12	
		22,192 88

EXPENDITURES.

Superintendent of Schools and Enforcement of Laws.

Superintendents' Salaries.

Guy W. Vail, eight months	720 00
---------------------------	--------

Marion W. Stanton, four months	\$293 33	
H. A. Towle, truant officer	21 00	
Transportation and expenses of Supt.	248 03	
	<hr/>	\$1,282 36

	School Committee.	
Salaries	80 00	
School Census	25 00	
School committee expenses	34 91	
	<hr/>	139 91

	INSTRUCTION.	
Salaries, High school teachers	3,520 00	
Salaries, grade teachers	9,470 07	
Music supervisor	311 50	
Drawing supervisor, four weeks at Center	10 56	
Text books	276 53	
Stationery and supplies	923 97	
Singing books	7 90	
	<hr/>	14,528 53

	Operating Expenses.	
Janitors salaries	973 00	
Fuel	898 37	
Cleaning school building	63 71	
Water rates	50 00	
Desks and seats Center school	196 90	
Repairs	696 90	
	<hr/>	2,878 88

	Transportation.	
Scholars	2,536 30	
Music supervisor	93 00	
School nurse	92 29	
	<hr/>	2,721 59

	School Nurse.	
Salary		170 00

Tuition.

Fitchburg High	\$150 00	
Fitchburg Dean Hill	122 50	
	<hr/>	\$272 50
Miscellaneous	1 44	
Difference in accounts of former School Boards	103 55	
Returned by check to Town Treasurer	99 12	
	<hr/>	204 11
		<hr/>
		22,192 88

Respectfully submitted,

ARTHUR W. NYE,

Treasurer.

Examined and approved Jan. 29.

F. E. MILLER,

Auditor.

SPECIAL APPROPRIATION
for Water System and Laboratory Equipment.

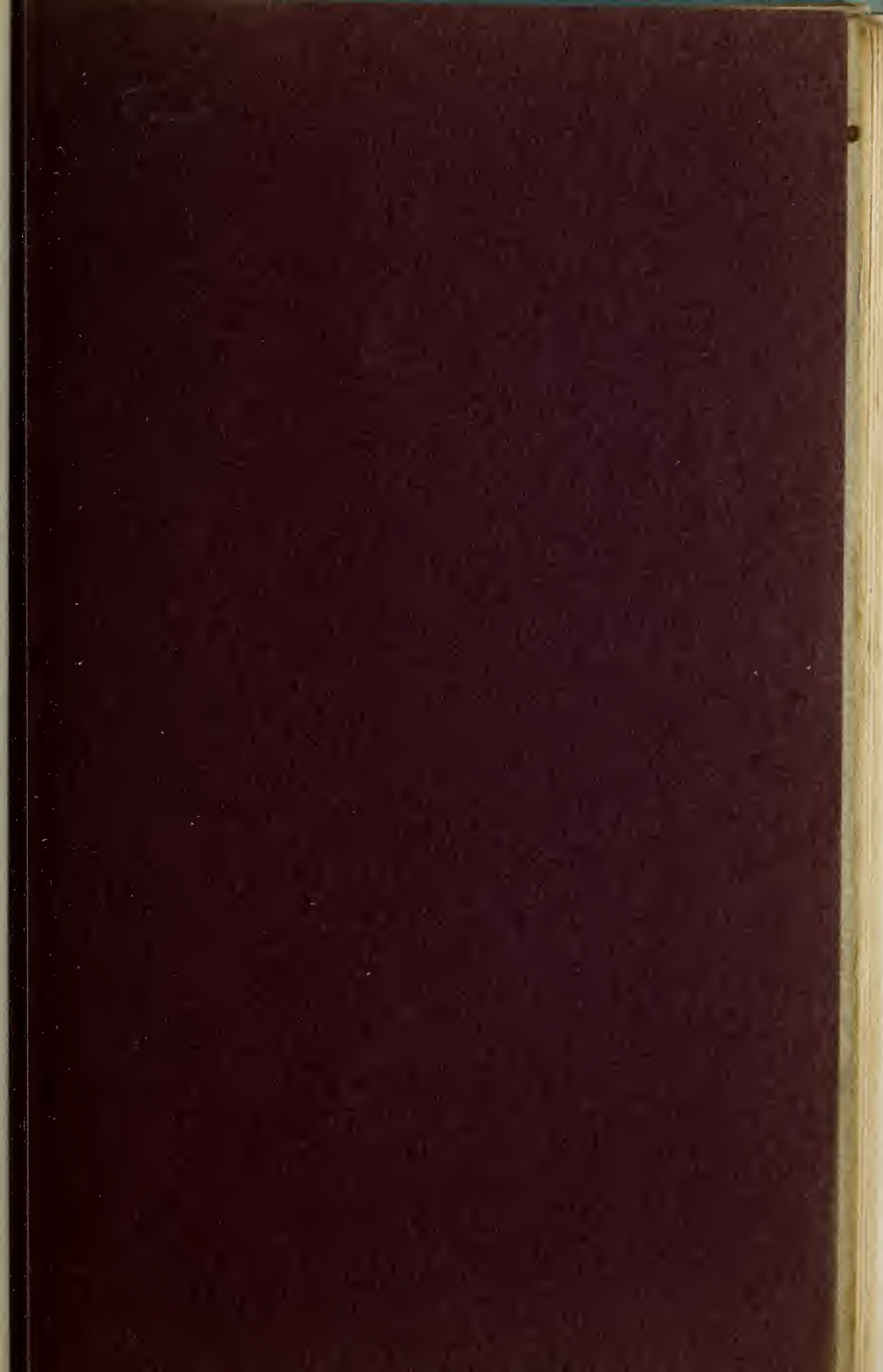
Received from Town Treasurer		1,000 00
	Paid.	
Brownell & Mason Co.	500 00	
P. H. Loughlin, electrical work	26 70	
Amount due Brownell & Mason Co., and for Laboratory equipment	473 30	
	<hr/>	1,000 00

UPTON TRUST FUND.

Received from Town Treasurer		442 50
	Paid Repairs at Center School.	
C. L. Mansur, labor and material	253 40	
B. A. Cook, varnish	52 80	
C. R. Dutton, repairs	11 70	
W. W. Norris, repairs on sewer pipe	124 60	
	<hr/>	442 50

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Annual Reports
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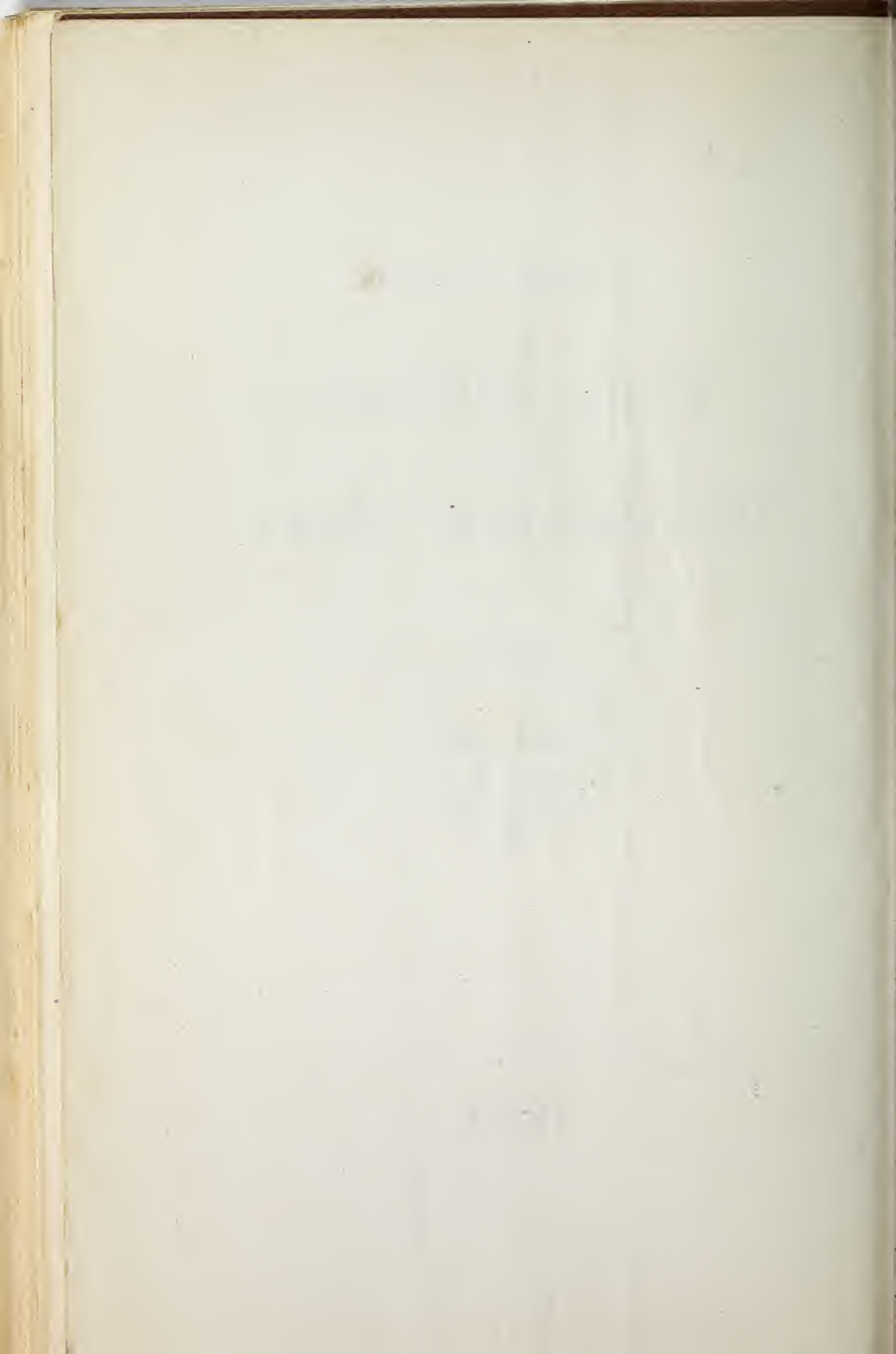


For the Year Ending December 31st,
1923

Annual Reports
—of the—
Town Officers
—of—
Westminster, Mass.



For the Year Ending December 31st,
1923



Report of the Town Clerk

For the year ending Dec. 31, 1923.

There were three town meetings held during the year 1923. (In the following reports of town meetings it is a synopsis from the records of each meeting.)

ANNUAL TOWN MEETING held March 5th, 1923.

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. P. H. Loughlin reported for the committee on World War Memorial. Voted that the same committee be continued and that the Memorial be dedicated on Memorial Day.

Art. 3. The following is a list of Town officers chosen, together with those whose term of office has not expired:—

TOWN CLERK,
Charles F. Giles

TREASURER,
Frank W. Fenno

SELECTMEN,		
Frank W. Derby,	Lucius W. French,	Fred A. Goodridge

OVERSEERS OF THE POOR,		
Hobart Raymond,	Frank W. Derby,	Lucius W. French

ASSESSORS,

Carlos E. Barron was chosen for three years
 Arno E. Hurd, term expires March 1924
 Cyrus T. Miller, term expires March 1925

SCHOOL COMMITTEE,

Thaddeus B. Fenno was chosen for three years
 Arthur W. Nye, term expires March 1924
 Katherine T. Dutton, term expires March 1925

LIBRARY TRUSTEES,

Ida E. Merriam was chosen for three years
 Frank W. Fenno was chosen for three years
 Sarah J. Wyman, term expires March 1924
 William C. McAllester, term expires March 1924
 Lucy M. Giles, term expires March 1925
 Cyrus T. Miller, term expires March 1925

CEMETERY COMMISSIONERS,

Frank S. Parks was chosen for three years
 Windsor F. Neal, term expires March 1924
 Elmer Walker, term expires March 1925

AUDITOR,

Frank E. Miller

TAX COLLECTOR,

Windsor F. Neal

CONSTABLES,

Harold A. Towle,

Charley V. Earle,

Otto H. Conant

TREE WARDEN,

Otto H. Conant

TRUSTEE OF HAGER FUND,

Sarah J. Wyman

MEASURERS OF WOOD, LUMBER AND BARK,

Frank S. Smith

Wickliffe H. Waterhouse

Fred A. Goodridge

Edward Hetu

George A. Mather

George E. Divoll

Edward R. Flagg

Alfred M. Davis

Charles H. Dupee

Arthur E. Merriam

Walter H. Laws

LIQUOR LICENSE QUESTION,

Yes, 18 (eighteen)

No, 85 (eighty-five)

TOWN APPROPRIATIONS

Article 4.

Note,—In the following table appropriations under other articles are also included in order to show the total amount appropriated.

Schools, (in addition to what is received

from the State)

\$13,000 00

Highways, (under Chapter 155, Acts of 1918) 4,000 00

Opening roads in winter	\$1,500 00	
Bridges, \$500, Railing, \$200, Guide Boards, \$100	800 00	
Pay of Town Officers	1,500 00	
Soldiers' Relief	200 00	
Library, dog tax fund and	800 00	
Electric Lights	1,500 00	
Cemeteries	600 00	
Miscellaneous and contingent	1,750 00	
Post 69, G. A. R.	110 00	
Fire Department	1,500 00	
Board of Health	500 00	
Tree Warden	300 00	
Moth Superintendent	483 23	
Bonds of Town Officers	140 00	
Medical inspection of Schools	75 00	
Removing snow from sidewalk	100 00	
Worcester road project	2,000 00	
Re-foresting	100 00	
Extending electric lights to Depot road	400 00	
Balance due for auditing town accounts	375 00	
Stone Crusher, (\$1,000 per year for five years, beginning 1924)	5,000 00	
Repairing sidewalks	100 00	
Care of World War Memorial	50 00	
Repair of Town Hall	750 00	
Grading Common	500 00	
Re-imbursing F. W. Fenno	3,876 66	
Paying interest on borrowed money	500 00	
Electric lights, State and Leominster roads	100 00	
Electric lights, Narrows and vicinity	690 00	
Total,		\$43,299 89

Voted that the Town Treasurer shall make all disbursements of school funds.

Art. 5. Voted that the Tax Collector be allowed one cent on each dollar collected and subject to the following conditions:—

All discounts abolished.

All taxes paid after October 1st, 1923 shall pay six per cent. per annum additional.

Art. 6. Voted that the Town Treasurer, with the approval of the Selectmen, be and hereby is authorized to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1923 and to issue a note or notes therefor payable within one year, any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Art. 7. Voted to accept the list of jurors as revised by the Selectmen.

Art. 8. Voted and chose Mrs. M. Nellie Miller, Mrs. Ida Merriam and Mrs. Florence Dawley as a committee to have charge of the care and upkeep of the World War Memorial.

Voted to rescind all action taken previously and to choose a committee of three; one for three years; one for two years and one for one year to have charge of the Hager Park.

Voted and chose Frank W. Fenno for three years

Floyd W. Vincent for two years

Carlos E. Barron for one year

Art. 9. Voted and chose the Selectmen as agents to prosecute and defend all suits in behalf of the Town.

Art. 10. Voted \$110 for Memorial Day and care of grounds around the monument and that Cyrus Miller Camp, S. of V's have charge of the matter.

Art. 11. Voted \$1,500 for Fire Department.
Voted that the compensation of the firemen be \$5.00 each and fifty cents per hour for all fires.

Art. 12. Voted \$500 for Board of Health.

Art. 13. Voted \$300 for the use of the Tree Warden.

Art. 14. Voted \$483.23 for moth work.

Art. 15. Voted \$140 for bonds of Town Officers.

Art. 16. Voted \$75 for medical inspection in the schools.

Art. 17. Voted to empower the Collector of Taxes to use all means for collecting taxes which a Town Treasurer may use when appointed collector.

Art. 18. Voted \$100 for removing snow from sidewalks.

Art. 19. No action was taken under this article, but \$4,000 was voted for the purpose of this article under Article 4. (For highways under State supervision.)

Art. 20. Voted to instruct the Selectmen to petition the County Commissioners to build a section of highway on what is known as the Worcester road and voted to raise and appropriate (\$2,000.00) providing the County allots \$4,000.00 and the State \$6,000.00.

Art. 21. Voted \$100 for the purpose of re-forestry under Chapter 45, Sections 19 to 24 inclusive of the General Laws.

Art. 22. (To adopt official ballot). Voted to pass the article.

Art. 23. (Quorum for town meeting). Voted to pass the article.

Art. 24. (To raise sum for enforcing liquor laws). Voted to pass the article.

Art. 25. Voted \$400 to extend the electric light line to the Depot road.

Art. 26. Voted \$375 to pay balance due for auditing Town accounts.

Art. 27. Voted to raise and appropriate five thousand dollars for the purpose of purchasing a stone crusher and the necessary equipment for the same for use on the highways and to pay (\$1,000.00) one thousand dollars each year for five years beginning 1924 and that the Town Treasurer be authorized to borrow \$5,000.00 and give the Town's bonds or issue notes for the purpose.

Art. 28. Voted not to petition for the installation of an accounting system by the Commonwealth.

Art. 29. Voted \$100 for repairing sidewalks.

Art. 30. Voted \$50 for the care and upkeep of the World War Memorial.

Art. 31. Voted \$750 for repairing Town Hall building. Voted and appointed as a committee to decorate the Town Hall, the Selectmen together with Mrs. Laura Miller and Mrs. Ida Merriam.

Art. 32. Voted \$500 for purpose of completing the grading of the Common.

Art. 33. Voted that the Town elect its Boards of Selectmen and Overseers of the Poor, beginning in March 1924, one for one year, one

for two years and one for three years and thereafter for terms of three years.

Art. 34. Voted \$3,876.66 to re-imburse Frank W Fenno for money advanced the Town.

Art. 35. Voted to authorize the Selectmen to appoint a Town Accountant and the salary not to exceed two hundred dollars.

Art. 36. Voted \$500 for paying interest on borrowed money.

Art. 37. Voted \$100 to install two electric lights; one at the State road at the foot of the hill and one at the Leominster road.

Art. 38. Voted \$690 to install and maintain twelve electric lights at the Narrows and vicinity as per plan submitted by the committee appointed at the meeting to confer with manager of electric light company.

Art. 39. The following resolution was voted unanimously in the affirmative:—

Resolved.

That we, the citizens of Westminster, Massachusetts, in Town meeting assembled, request the Senate and House of Representatives of the United States to designate, or to create, some agency of the Federal Government which shall have all the powers essential to fix and the power to fix a maximum price on coal whenever and wherever sold, either by producer or dealer; any or all such powers to be exercised, the need being shown therefor, for the benefit of any congressional district, or part thereof, whenever said agency is so requested in writing by the members of congress representing said district; any or

all such powers to continue in force so long as in the opinion of the congressman making the request the need of such federal control exists.

Resolved,

That we further request legislation which shall provide that, in the sale and shipment of coal at the mines or elsewhere, orders for coal from consumers and from dealers selling directly to consumers, shall take precedence over all other orders; said legislation to provide also for the prompt transportation of such shipments.

Resolved,

That a copy of these resolutions be sent by the Town Clerk to the clerk of each branch of Congress, together with the vote thereon.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING

held August 6th, 1923.

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. Voted \$500 for opening roads.

Art. 3. Voted to accept the provisions, in reference to the Town of Westminster, as contained in the will of the late Preston P. Ellis.

Art. 4. Voted \$125 for the use of the committee to care for the World War Memorial.

Art. 5. Voted \$500 for the purpose of furnishing a water supply for fire purposes on land of W. C. McAllester.

Art. 6. Voted to accept the bounds of Nichols street as stated in the warrant.

Art. 7. Voted to rescind the vote passed at March meeting whereby the Town voted \$2,000.00 for improvements on the Worcester road providing that the State contribute \$6,000.00 and the County \$4,000.00.

Art. 8. Voted \$2,000.00 for improvements on the Worcester road. Voted to adopt the following

Resolutions of Respect:

Whereas it has pleased the will of the Almighty God to call to his final reward Warren Gamaliel Harding, the President of our United States, and

Whereas: In his untimely death we mourn the loss of a beloved President, an honorable leader and an intelligent gentleman, and

Whereas: The citizens of the Town of Westminster, Mass., in Town Meeting duly assembled do hereby wish to pay homage and respect to his memory; be it resolved that the flags on all public buildings be flown at half mast for a period of thirty days and that the Honorable Board of Selectmen and Town Clerk be and hereby are instructed to spread these resolutions on the Town Records.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

TOWN MEETING

held September 29th, 1923.

Article 1. Lucius W. French was chosen Moderator.

Art. 2. Voted to ratify a contract for lease of water reservoir on land of Rev. William C. McAllester, adjoining the State road.

Art. 3. Voted that the Town amend the vote passed under Article 27 of the warrant of the annual Town Meeting of 1923 so far as to read as follows: "Voted that there be appropriated the sum of \$5,000.00 for the purpose of purchasing a stone crusher and the necessary equipment for use on the highways, and that there be raised in the levy of the current year the sum of \$500, and that the Treasurer be authorized to borrow the sum of \$4,500 and to issue bonds or notes therefor, said bonds or notes to be payable in accordance with the provisions of Section 19, Chapter 44, General Laws, so that the whole loan shall be paid in not more than five years, or at such earlier dates as the Treasurer and Selectmen may determine.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

Births, Deaths and Marriages

For the year ending Dec. 31, 1923.

Note,—If any error in names or dates are noticed, or any omissions, please inform the Town Clerk.

Births recorded	26
Deaths recorded	32
Brought into Town for burial (non-resident)	9
Marriages recorded	21

BIRTHS 1923.

Date	Name of Child	Name of Parents
Jan. 19.	Tenho Matti Nappari	Matti and Rikka
Jan. 26.	Ralph Ernest Young	Ralph W. and Lois
March 2.	Toiva Waldemas Haavisto	Everett and Sanni
March 15.	Geraldine Jane Putnam	William O. and Marion
April 5.	Sylvia Mildred Muhonen	Einari and Helmi
May 29.	Oiva Mayranen	Wenner and Hilma
May 30.	Maime Kemppi	David and Anna
June 4.	June Lucilla Smith	Ernest E. and Kate
June 12.	Sidney Moulton Walker	Albert and Ruth
June 24.	Cora Marion MacAloney	Frank and Annie
July 17.	Anna Arcangeli	Luigi and Pierena
July 17.	Ruth Virginia Brackett	Wilfred and Gertrude

Date	Name of Child	Name of Parents
Aug. 6.	Mamie Helmi Nortonen	Ano and Hilda
Aug. 20.	Reta Lillar Flagg	Wallace and Stella
Aug. 26.	Marjorie Louise Swift	Benjamin and Frances
Sept. 19.	Marilyn Lorraine Stanbridge	Richard and Gladys
Oct. 11.	Kenneth Ray Durling, Jr.	Kenneth and Beatrice
Oct. 18.	Earl Leslie Reed	Leslie and Fay
Oct. 25.	Jane Peterson	John and Neoma
Nov. 16.	Marjorie Louise Reynolds	Charles and Elizabeth
Dec. 14.	Lahja Irene Tuomi	Axel and Ida
Dec. 21.	Walter Durward Vieweg	Ernest and Anna
Dec. 29.	Eleanor Raymond	Emory and Nellie

DEATHS 1923.

Date	Yrs.	Mos.	Dys.
Jan. 1. Alcide Noel	38	9	2
Jan. 23. Martha C. (Jackson) Eaton	73	6	27
Feb. 12. Edgar W. Collins	71	11	20
Feb. 26. Edmund T. Smith	64	11	5
March 2. Hannah B. Smith	70	6	
March 3. Edward Crowley	49		
March 4. Lewis W. Raymond	1		15
March 5. Mary (Ray) Russell	83	6	25
March 28. Nikklai Haijanen	70		
April 14 Infant			
April 21. Mary A. (Sawin) Knower	90	3	22
April 28. Alex Tofferi	38		
May 2. Infant			
May 5. James P. Scanlon	27	11	9
May 13. Emma M. Todd	52	6	

Date	Yrs.	Mos.	Dys.
May 30. John Tiitto	76	11	19
July 5. Junis Brooks	85	2	11
July 7. Winfield H. Scott	76	11	27
July 10. Daniel J. Burns	55	10	13
Aug. 19. Lyyli E. Sakkinen	1	2	28
Aug. 31. Grace B. Donaldson	33	3	17
Sept. 1. Havilah V. Rannels	81	11	16
Oct. 3. Uno Oscar Braks	18	5	19
Oct. 21. Naime Kurikka	43	9	
Oct. 24. Aurelia A. (Bemis) Nichols	82	6	28
Oct. 24. Mary A. Dupee	70	11	20
Oct. 29. Waino Hans Leino	17	7	3
Nov. 7. Florence R. (Patterson) Mather	52	11	1
Nov. 8. Alice W. Friberg	1	2	15
Dec. 2. Sylvi Ukkola	8		26
Dec. 21. Infant			
Dec. 24. Charles H. Hamilton	77	6	24

BROUGHT INTO TOWN FOR BURIAL, 1923.

(non-resident)

Date of death	Yrs.	Mos.	Days	From
Jan. 12. Daniel E. Hurd	79	2	18	Millbury
Jan. 12. Elline L. Baker	86	11	29	Leominster
Jan. 31. Emeline M. Bassett	94	7	3	Fitchburg
Feb. 27. Clara W. Feltman	72	8	8	Gardner
March 7. Mary J. Baker	77	1	16	Ayer
April 16. Benjamin Wilson	69		20	Fitchburg
May 20. Thomas Marsh	85	10	17	Leominster

Date of death	Yrs.	Mos.	Days	From
June 20. Sallie S. Reed	78	10	20	Fitchburg
June 24. Sylvia A. Towle		7	22	Fitchburg

MARRIAGES 1923.

Date and place of marriage.		Residence
Jan. 27.	Jacob E. Ojala	Ashburnham
Fitchburg	Siiri Vainonen	Westminster
April 14.	Leo T. Silverberg	Westminster
Westminster	Lydia A. Wiita	Gardner
April 23.	Antoine Lebel	Fitchburg
Fitchburg	Josephine St. Jean	Westminster
May 7.	Myles C. Harrington	Westminster
Meredith, N. H.	Alzetta M. Stokes	Meredith, N. H.
May 29.	Irving Proctor	Princeton
Westminster	Nellie M. Snow	Princeton
June 23.	Onni Pietila	Gardner
Fitchburg	Martha Wiinikainen	Westminster
July 3.	Peter H. Lafosse	Fitchburg
Fitchburg	Ruth L. Mather	Westminster
July 9.	Adelard W. Langlois	Westminster
Leominster	Antonette Carignan	Leominster
Aug. 6.	James W. Holmes	Westminster
Fitchburg	Irene Remse	Fitchburg
Aug. 11.	Roger M. Greenwood	Gardner
Westminster	Ruth L. Derby	Westminster
Aug. 14.	Hervey W. Bell	Westminster
Westminster	Helen I. Cutter	Ashburnham

Date and place
of marriage.

Residence

Aug. 20.	Orrin A. Brigham	Westminster
Westminster	Bertha Chipman	Westminster
Sept. 3.	Henry Gauvin	Fitchburg
Fitchburg	Marie A. St. Jean	Westminster
Oct. 11.	Carl A. Sargent	Westminster
Leominster	Beatrice F. Moore	Leominster
Oct. 20.	Laurence C. Towle	Westminster
Worcester	Gertrude M. Desmore	Worcester
Oct. 29.	Henry N. Marshall	Fitchburg
Fitchburg	Phebe B. Withington	Westminster
Nov. 4.	Wallace C. Smith	Westminster
Westminster	Melvina H. Currier	Westminster
Nov. 6.	John M. Budrewicz	Montague
Fitchburg	Lillian Yankowski	Westminster
Nov. 21.	George M. Donaldson	Westminster
Westminster	Alice (Rankine) Ross	Westminster
Dec. 19.	Charles W. Field	Easley, So. Carolina
Westminster	Mary L. Miller	Westminster
Dec. 31.	Frans Penttila	Westminster
Fitchburg	Wilhemina Kortésaga	Westminster

DOG LICENSE ACCOUNT

For the year ending Dec. 31, 1923.

Licenses have been issued to the following persons:

Adams, Charles	\$2 00	Cowdrey, Albert	\$2 00
Ajlanen, A.	2	Cummings, Alfred	2
Antilla, Isaac	2	Cummings, Nathan	2
Arvio, Chas.	2	Curry, James	2
Autyo, Matti	2	Curtis, F. A.	2
Baker, Lizzie E.	2	Curtis, H. L.	5
Baltrusatis, John	2	Davis, Alfred	2
Barrett, Eugene	2	Dawley, C. B. (2)	4
Barrows, E. L.	2	Dawley, G. L.	2
Battles, Herbert (3)	9	Donaldson, A.	2
Battles, R. W. (3)	9	Dupee, C. H.	2
Beauregard, E. J.	5	Durling, Mrs. K.	2
Bean, John	2	Dutton, C. R.	2
Beauchene, George	2	Eaton, Ethel	2
Bernhardt, Carl	2	Earl, Bertha	2
Berghoist, August	2	Fagan, Andrew	2
Bitzer, Oscar	2	Fagan, George	2
Black, Wm.	2	Flagg, Wallace	2
Blake, Richard	2	Fletcher, Clifford	5
Brackett, E. R.	2	French, L. W.	2
Braks, Emma	2	French, Marshall	2
Brigham, Orrin A.	2	Friberg, John	2
Buckman, Wm.	2	Frye, J. A.	2
Buckwald, Marrior	2	Goodridge, Mrs. F. A.	5
Burns, D. J.	2	Goodridge, Wilfred	2
Carey, John	2	Hadd, Valmore	2
Cedar, Matti	2	Halfor, Theo.	2
Chase, H. C.	2	Hamalanen, Antti	5
Ciuffetti, N. (2)	4	Hamalanen, Kalle	2
Cotton, John (2)	7	Hamilton, C. H. (2)	4
Cousins, Ivan	2	Handlin, M. E.	5

Hanks, Henry	\$5 00	Mansur, E. C.	\$2 00
Hanks, George	2	Marsh, Neil	2
Harper, Fred (2)	7	Mather, G. A.	2
Harvester, E.	2	Matson, Otto	2
Heald, F. H.	2	Mayranen, A.	2
Hemmi, Ida	2	Mela, Henry	2
Hicks, Carrie	2	Mondville, Jos.	2
Hill, John	5	Mongeon, Arthur	2
Hintala, E.	2	Mossman, George	2
Holm, Carl	2	Murdock, Warren	2
Howard, Mrs. A.	2	Nelson, Edmund	5
Hutchinson, Bertha	2	Nelson, Jesse	2
Ikaheimo, J (2)	4	Newell, Fred	5
Jaaskelinen, H.	2	Newton, Edmund	2
Jamnback, H.	2	Nielson, Nils	5
Johnson, Robert	2	Nisuma, Frank	2
Jones, P. L.	5	Nitsche, Geo.	2
Karvonen, John	5	Nuimi, Herman	2
Karvonen, Wm.	2	Nygard, Wilho	2
Kaustinen, N.	2	Oya, Andrew	2
Kinnari, Karle	2	Page, B. H.	2
Knower, C. F.	2	Page, F. J.	2
Kortesoja, W.	2	Page, J. H.	2
Kruas, Hilda	2	Parila, Hjalmer (2)	7
Lafluer, Medee	2	Percy, Paul F.	2
Lahtonen, Karle	2	Percy, Pauline	2
Laitinen, Emil	2	Percy, W. F.	2
Lamsa, Miko	2	Peters, J. A.	2
Laukkanen, Waino	2	Putnam, Gertrude	2
Laws, Anna C.	2	Putney, Laura (2)	4
Lehtinen, Ellen	2	Rameau, Arthur	2
Lehtonen, Frank	2	Rameau, George	5
Leighton, Elmer	5	Rames, John	2
Leino, Otto	2	Reed, E. B.	2
Loughlin, P. H. Jr.	2	Reed, Leslie (2)	7
Lerkkanen, K.	2	Reynolds, Chas.	5
Mackey, Otto	2	Rivers, J. A.	2
Mansfield, C. E.	5	Roiha, Esais	2

Root, Thomas (2)	\$7 00	Winter, Kusti	\$2 00
Rowe, Herbert	2	Wintturi, Wm.	5
Sakinen, Chas.	2	Wise, O. J.	2
Sanderson, H. L.	2	Wiswell, G. F.	2
Savilampi, Henry	2	Yalonen, Nikolai	5
Shannon, C. B.	2	Yankanski, Barney (2)	4
Shepard, H. A.	2	Young, Ralph	2
Siiki, Matti	2		
Stiles, Oliver	2	Total,	\$462
Stone, Melvin	2	Add amount on hand	
Thompson, W. D.	2	at last report	18
Towle, L. C.	2		
Tuomela, Peter	5		\$475
Tuomi, Axel	2	Amount in hands of Clerk,	
Urin, Frank	2	Jan. 1, 1924,	23
Vainonen, E. (2)	4		
Vieweg, Ernest (3)	9		452
Vincent, F. W.	2	Less 184 Clerk's fees	36 80
Waltanen, Henry	2		
Wartiainen, Peter	2	Amount sent to County	
Wasara, Moses	2	Treasurer to Dec. 1, 1923	\$415 20
Waterhouse, W. H. (2)	4		
Wiinikainen, Abel	2	CHARLES F. GILES,	
Williams, Arthur	2		
Wilson, Victor	2	Town Clerk.	

Report of the Board of Selectmen

For the year ending Dec. 31, 1923.

PAID TOWN OFFICERS.

Town Clerk.

Charles F. Giles	\$75 00
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Town Treasurer.

Frank W. Fenno	75 00
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Selectmen.

Frank W. Derby	\$75 00
Lucius W. French	75 00
Fred A. Goodridge	75 00
	<hr/>
	225 00

Assessors.

Arno E. Hurd	75 00
Carlos E. Barron	75 00
Cyrus T. Miller	75 00
	<hr/>
	225 00

Constables.

Charles V. Earle	\$85 02
Harold A. Towle	93 85
Otto H. Conant	25 40
Roy W. Stockwell	1 50

\$205 77

Registrars of Voters.

Frank A. Miller	5 10
George W. Bruce	5 10
Frank M. Sawyer	5 10
Charles F. Giles	5 85

21 15

Auditor.

Frank E. Miller	20 00
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Collector of Taxes.

Windsor F. Neal, 1920, 1921, 1922	91 40
Tax of 1923	250 00

841 40

Tree Warden.

Otto H. Conant	25 00
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Sealer of Weights and Measures.

Bert H. Chase	45 00
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Moderator, March Meeting.

Arno E. Hurd	\$5 00
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Election Officers at March Meeting.

Edward J. Rice	\$4 00
Frank R. Murdock	4 00
Luella Sargent	4 00
Margaret H. French	4 00
Wallace Flagg	3 00
D. P. Stiles	3 00

 22 00

 1,285 32

Appropriation	1,500 00
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Unexpended balance	214 68
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Schools.

Appropriation, March meeting	13,000 00
Other resources	9,812 31

 22,812 31

Selectmen's orders	22,472 44
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Unexpended balance	339 87
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(For details see School Report)

Highway Repairs.

Amount expended on Town highways		\$9,784 60
Appropriated by Town	\$4,000 00	
State allotment	5,925 00	
	<hr/>	9,925 00

Unexpended 140 40

(See report of Supt. of Highways)

Opening Roads in Winter.

Appropriation	2,000 00
Amount expended	1,713 43

Unexpended balance 286 57

Names.

Jan. 27. W. H. Waterhouse	37 15
N. D. Howard	65 66
F. A. Curtis	33 70
Albert Howard	7 87
Alfred Davis	14 80
A. E. Hurd	53 03
F. N. Carpenter and others	260 75
Allfred Davis	47 65
Feb. 24. F. A. Curtis	38 50
A. E. Hurd	69 34
W. H. Waterhouse	61 17
N. D. Howard	57 83
F. N. Carpenter and others	193 50

March 31. Alfred M. Davis	\$100 40
A. E. Hurd	23 75
W. H. Waterhouse	36 15
M. D. Whitney	12 65
Ernest M. Vieweg	198 10
E. R. Flagg	21 00
N. D. Howard	37 07
Chas. Sakkinen	13 05
Judson Foster	10 ³¹
Estate of E. T. Smith	18 50
F. N. Carpenter and others	152 32
April 28. N. D. Howard	5 08
F. N. Carpenter and others	75 53
F. A. Curtis	12 20
Chas. Sakkinen	7 80
May 26. F. N. Carpenter	16 46
State Highway.	
Dec. 29. Newton & Williams, gasoline	1 70
W. F. Percy	5 06
Otto H. Conant	25 ³⁵

\$1,713 43

Improvements on Worcester Road.

Appropriation by Town	2,000 00
Allotment from State	3,000 00
Allotment from County	3,000 ⁰⁰

8,000 00

Amount expended

5,533 78

Balance

2,466 22

Fire Department.

Appropriation	\$1,500 00
Expended	1,448 97

Unexpended balance	51 03
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(See report of Fire Engineers.)

Cemeteries.

Appropriation	\$600 00
Grass sold	10 00

Expended	610 00
	601 98

Unexpended balance	8 02
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(See report of Cemetery Commissioners)

State Aid.

Amount expended	336 00
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Soldiers' Relief.

Appropriation	200 00
Amount expended	195 06

Unexpended balance	4 94
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Board of Health.

Appropriation	500 00
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Amount expended	\$373 10
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Unexpended balance	126 90
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(See report of Board of Health)

Forbush Memorial Library.

Appropriation	\$800 00
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Other resources	661 65
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1,461 65

Amount expended	1,281 39
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Unexpended	180 26
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(See report of Library Trustees)

Electric Lights.

Appropriations.

Streets, Town Hall and Fire Station	1,500 00
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Street Lights at Narrows	300 00
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1,800 00

Expended.

Streets in center of Town	1,356 96
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Streets in Narrows district	79 70
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Town Hall	98 04
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Fire Station and siren alarm	37 54
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1,572 24

Unexpended	227 76
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Tree Warden.

Appropriation	\$300 00
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Expended.

Sept. 29. W. F. Neal	\$32 40
F. R. Murdock	72 75
O. H. Conant	107 10
Oct. 27. O. H. Conant	83 50
Dec. 29. O. H. Conant	3 00

 298 75

Unexpended

 1 25

Special Appropriations.

Opening Sidewalks.

Appropriation	100 00
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Expended.

Jan. 27. Judson Foster	46 71
Mar. 31. Judson Foster	11 40

 58 11

Unexpended

 41 89

Stone Crusher and Tractor.

Appropriation	5,000 00
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Expended.

Mar. 22. Southbridge Tractor Co., tractor	1,435 00
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Oct. 10. New England Road Machinery Co.,
stone crusher \$3,250 00

Dec. 7. Eastern Tractors Co.,
snow plow for tractor 315 00

\$5,000 00

Audit of Town Accounts in 1922.

Appropriation 375 00

Expended.

Mar. 31. E. W. Merrill & Son 375 00

Bonds for Town Officers.

Appropriation 142 50

Expended.

Mar. 31. Wm. N. Stark & Co.,
Town Clerk's bond 2 50

Apr. 28. Greenwood Bros., Treasurer's bond 40 00

Nov. 24. W. E. Putney, Tax Collector's bond 100 00

142 50

Repairs on Bridges.

Appropriation 500 00

Expended.

Apr. 28. F. N. Carpenter, Hilton bridge 6 65

Sept. 29. F. N. Carpenter, Hillton and
Depot bridges 380 91

Dec. 29. Goodridge Box Co., bridge plank \$106 92

\$194 48

Unexpended

5 52

Care and Upkeep of World War Memorial.

Appropriation 175 00

Expended.

Care of grounds 38 13

Chas. R. Fish & Co., replacing trees
and labor 106 44

144 57

Unexpended

30 43

Memorial Day.

Appropriation 110 00

Expended 110 00

Guide Boards.

Appropriation 100 00

Expended.

Oct. 27. E. A. Lovewell, painting 21 45

Nov. 24. A. E. Hurd, setting posts 20 20

Dec. 29. L. W. French, use of auto and labor 5 00

Goodridge Box Co., lumber 3 60

50 25

Unexpended

49 75

Repairs on Town Hall.

Appropriation	\$750 00
Aug. 25. B. A. Cook & Co., painting and decorating interior of hall	750 00

Grading Common.

Appropriation	500 00
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Expended.

July 28. Judson Foster, labor	\$102 40
Sept. 29. Judson Foster, labor and seed	219 00
Dec. 29. Judson Foster, labor	11 60

 333 00

 Unexpended 167 00

Extending Light Wires on State Road.

Appropriation	400 00
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Expended.

Oct. 27. Gardner Electric Light Co.	400 00
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Installing Street Lights, Narrows District.

Appropriation	390 00
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Expended.

Oct. 27. Gardner Electric Light Co.	390 00
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Water Cistern on McAllester Land.

Appropriation	500 00
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Expended.

Nov. 24. A. Jandris, building dam	\$425 00
Dec. 29. A. Jandris, labor	46 17
C. L. Smith, lumber and labor	2 25

 \$473 42

Unexpended

 26 58

Medical Inspection in Schools.

Appropriation	75 00
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Expended.

Dec. 29. George Mossman, M. D.	75 00
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Miscellaneous and Contingent.

Jan. 27. Geo. H. Stockwell, care of Town Hall	17 00
Wm. A. Loughlin, services on tax sales	10 00
Judson Foster, mowing grass on common, 1922	5 00
P. H. Loughlin, electrical supplies for hall	9 30
C. R. Dutton, labor in kitchen	1 95
C. F. Giles, returning births, deaths and marriages, 1922	56 00
Feb. 24. C. E. Barron, insurance on No. 2 schoolhouse	17 21
Geo. A. Sargent, transporting Constables	2 00
G. H. Stockwell, services as janitor and labor	18 50
Wm. W. Norris, plumbing at hall	18 60
Mar. 31 W. & L. E. Gurley, supplies for Sealer	4 65
Geo. H. Stockwell, services as janitor and labor	18 00

F. R. Murdock, inspecting barns and cattle	\$62 00
E. F. Hetu, sawing wood at hall	8 00
Geo. Mossman, M. D., returning births, 1922	2 00
Judson Foster, drawing wood to hall	13 50
C. E. Barron, insurance on No. 12	
schoolhouse	11 13
Travers Bros., printing Town Reports	264 75
N. E. Tel. & Tel. Co., telephone at	
hall and fire station	8 15
City of Worcester, tuition at Trade School	99 98
April 28. Davol Printing House, supplies for	
Assessors	8 24
Geo. H. Stockwell, janitor service and labor	16 00
Newton Russell & Co., supplies for Town hall	1 78
D. P. Stiles, labor on Town hall	9 80
Fitchburg Hardware Co., repairing door check	4 50
Sentinel Printing Co., ballots for	
March meeting	3 33
F. N. Carpenter, labor on stone crusher	15 25
N. E. Tel. & Tel. Co., telephone at	
hall and fire station	4 00
May 26. Geo. H. Stockwell, janitor service	
and labor	18 25
J. F. Chaffin Co., tuning piano at hall	4 50
Goodridge Box Co., lumber for Town hall	55
W. F. Neal, expenses of tax sales	21 40
F. N. Carpenter, lumber for crusher	
foundation	9 00
June 30. Chas. R. Campbell, supplies for Sealer	
N. E. Tel. & Tel. Co., telephone at	
hall and fire station	6 50

Westminster Aqueduct Co., water for	
cistern and hall	\$37 00
Geo. H. Stockwell, janitor service and labor	16 50
E. A. Lovewell, painting auto signs	5 03
Fitchburg Rubber Co., belt for stone crusher	34 97
July 28. Geo. H. Stockwell, janitor	
service and labor	18 00
R. W. Young, sawing wood at Town hall	2 00
Aug. 25. C. E. Barron, insurance on	
Library building	75 15
N. E. Tel. & Tel. Co., telephone at	
hall and fire station	6 50
Newton & Williams, bell rope for	
Congregational church	6 25
Newton & Williams, supplies for Town hall	2 84
Henry Savalampi, maintaining watering tub	2 00
Geo. H. Stockwell, janitor service and labor	26 00
E. E. Fenno, supplies for Town hall	1 75
Sept. 29. W. E. Putney, insurance on	
Upton School building	105 00
Geo. H. Stockwell, janitor service and labor	19 00
Sweet & Kendall, survey and plan of	
Nichols street	77 12
Gardner Police Department, police for	
cattle-show day	10 00
D. P. Stiles, labor at Town hall	8 75
C. E. Barron, insurance on piano and	
enigne house	24 99
C. E. Barron, making deed of Fred	
Smith wood lot	2 00

N. E. Tel. & Tel. Co., telephone at	
hall and fire station	\$3 25
Oct. 27. Geo. H. Stockwell, janitor	
service and labor	16 00
L. W. French, repairs on hay scales	5 25
Westminster Aqueduct Co., labor and material	
for fire cistern	100 35
N. E. Tel. & Tel. Co., telephone for	
hall and fire station	2 50
R. W. Symons, pump on Main street	23 58
Nov. 24. Geo. H. Stockwell, janitor service	
and labor	14 50
W. E. Putney, insurance on Upton school	75 00
F. A. Merriam, fertilizer for Town Hall lawn	1 25
Dec 7. Eastern Tractors Co., attachments	
for snow plow	35 00
W. H. Waterhouse, maintaining watering tub	2 00
Fred E. Ross, damage to automobile	
on highway	29 56
Geo. H. Stockwell, janitor service and labor	16 50
Eastern Tractors Co., snow calks for tractor	48 50
F. A. Goodridge, expenses as Selectman	11 93
Gardner K. Hudson, preparing lease	
on McAllester land	40 85
Newton & Williams, supplies for Town hall	14 36
W. F. Neal, services and expenses as	
Forest Warden	32 00
C. F. Giles, expenses of Town Clerk's office	9 77
N. E. Fire Appliance Co., supplies	
for extinguishers	20 56

Hobart Raymond, returning births and deaths	\$6 75
Fitchburg Hardware Co., window glass for hall	3 53
F. R. Murdock, inspecting barns and cattle	32 00
F. A. Curtis, maintaining water tub	2 00
Mary Goguen, maintaining water tub	2 00
Arthur Eaton, sawing wood for hall	2 00
Joseph Gardon, cleaning catch basin	2 00
Baptist Society, care of clock on church	20 00
F. W. Derby, expenses as Selectman	9 50
N. E. Tel. & Tel. Co., telephone for hall and fire station	4 75
A. E. Hurd, cutting brush on Cody road	7 00
F. W. Fenno, expenses as Town Treasurer	28 65
Hager Park Trustees, wood for Town hall	78 50

Total,	\$1,980 06
Appropriation	1,980 06

Recapitulation.

Opening roads	1,713 43
Highway repairs	9,784 60
Miscellaneous and contingent	1,980 06
Schools	22,472 44
Fire Department	1,448 97
Cemeteries	601 98
Town Officers	1,285 32
State Aid	336 00
Soldiers' Relief	195 06
Board of Health	373 10
Forbush Library	1,281 39
Electric lighting	1,572 24

Tree Warden	\$298 75
Opening sidewalks	58 11
Stone Crusher and tractor	5,000 00
Audit of Town accounts	375 00
Bonds of Town Officers	142 50
Bridge repairs	494 48
Worcester Road improvement	5,533 78
World War Memorial	144 57
Memorial Day	110 00
Guide boards	50 25
Grading Common	333 00
Town Hall repairs	750 00
Electric line extension, State road	400 00
Narrows, electric lights	390 00
Fire cistern on McAllester land	473 42
Medical inspection in schools	75 00

Total of 347 orders drawn

\$57,673 45

LIST OF JURORS.

Cyrus T. Miller, retired
 Arthur L. Stone, paper maker
 Frank R. Murdock, farmer
 George L. Dawley, manufacturer
 Arno E. Hurd, farmer
 Charles B. Dawley, farmer
 George A. Sargent, farmer
 Arthur E. Merriam, lumber manufacturer
 Wickliffe H. Waterhouse, farmer

Sidney Harrocks, farmer
 Ernest A. Lovewell, chair manufacturer
 Frank W. Fenno, banker
 George W. Bruce, retired
 Arthur Withington, shipping clerk
 Charles B. Shannon, printer
 Elmer Walker, farmer
 Frank A. Merriam, farmer
 Harry W. Miller, painter

The Selectmen recommend the following appropriations for the ensuing year:

Schools	\$13,000 00
Town Officers	1,500 00
Soldiers' Relief	200 00
Miscellaneous and Contingent	1,500 00
Fire Department	1,500 00
Forbush Library—Dog Fund and	800 00
Electric Lighting	1,800 00
Cemeteries	600 00
Board of Health	500 00
Moth work	520 63
Memorial Day	110 00
Bonds for Town Officers	142 50
Town Hall maintenance	400 00

Respectfully submitted,

FRANK W. DERBY,
 LUCIUS W. FRENCH,
 FRED A. GOODRIDGE,

Selectmen of the Town of Westminster.

Report of the Overseers of the Poor

REPORT OF THE CHARLTON POOR FARM ASSOCIATION

For the year ending Dec. 31, 1923.

Receipts.

Milk	\$2,413 60
Eggs	22 10
Stock	534 00
Inmates' board	4,906 93
Boarders	1,117 48
Annual assessment	756 05
Miscellaneous	47 50
Lime and fertilizer	109 50
Interest on deposit	6 30
	\$9,983 46

\$9,983 46

Expenditures.

C. M. Wheeler and wife	1,200 00
Inside labor	365 00

Outside labor	\$609 92	
Miscellaneous	266 55	
Groceries	1,259 73	
Meat	1,086 70	
Grain	979 53	
Coal	419 92	
Oil and gasolene	163 41	
Supplies	558 17	
Clothing	193 12	
Insurance	102 70	
Drugs	25 10	
Electricity	54 12	
Telephone	51 52	
Rent and interest	676 06	
Sulky plow	100 00	
Steam cooker	32 00	
Veterinary	48 18	
Medical attendance	46 00	
Blacksmithing	26 25	
Pasturage	60 00	
Stock	80 00	
Seed	33 25	
Tobacco	135 05	
Fertilizer	283 38	
Dues N. E. M. P. A.	12 80	
		<hr/>
		\$8,868 46
	Balance	<hr/>
		1,115 00
Received and due for board of inmates:		
Ashburnham	234 63	
Boylston	469 26	

Brookfield	\$469 26
Charlton	234 63
East Brookfield	16 06
Holden	18 00
Leicester	595 89
Millbury	1,270 21
Oakham	234 63
Princeton	161 63
Rutland	440 33
Sterling	293 14
Westminster	469 26

\$4,906 93

Total number of weeks for inmates 1,089 $3/7$, for boarders 229 $6/7$ weeks. No inmates from Auburn, Hubbardston, Holland, Hardwick or Paxton.

Respectfully submitted,

WILLIAM H. PARKMAN,

President.

LOUIS M. HANFF,

Secretary and Treasurer.

Charlton, Jan. 1, 1924.

Report of Overseers of Poor.

Expense of outside poor	\$486 25
Expense of Board of Overseers	117 99
Expense of indoor poor at Charlton	469 26

Total

\$1,073 50

Paid from Frederick W. Smith Fund.

Respectfully submitted,

HOBART RAYMOND,

LUCIUS W. FRENCH,

FRANK W. DERBY,

Overseers of the Poor.

<p>Report of the FIRE DEPARTMENT</p>
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For the year ending Dec. 31, 1923.

Jan. 27. Fitchburg Coal Co., coal for Fire Station	\$35 00
C. V. Earle, fire at Newcomb place	2 50
C. B. Kendall Co., coal for Fire Station	18 00

\$55 50

Feb. 24. C. V. Earle, fire at Savalampi place	8 00
C. B. Kendall Co., coal for Fire Station	16 25
C. B. Kendall Co., coal for Fire Station	27 00

106 75

March 31. Fitzsimmons Motor Car Co.,	
supplies for fire pumper	33 15
Motor Fire Service Co., supplies	72 50
Richard Stanbridge, gasoline	4 68
Combination Ladder Co., supplies	4 80
F. A. Goodridge, lumber	1 08

C. B. Kendall Co., coal for Fire Station	\$19 00
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\$241 96

April 28. W. F. Neal, Forest Warden expense	14 66
W. F. Neal, brush fire at Livermore	4 00
W. F. Neal, brush fire at S. Harrocks	7 00
Gardner Fire Dept., repairs on hose	1 00
Wm. H. Stockwell, labor and supplies	12 40
C. B. Kendall Co., coal for Fire Station	10 25
Newton & Russell Co., gasolene	7 00
F. E. Kelty, services as janitor	54 10
Greenwood Associates, tires for fire truck	142 29
C. V. Earle, labor and supplies	20 70
C. V. Earle, pay of Firemen	75 50
W. F. Percy, gasolene	3 00

593 86

May 26. Fitchburg Rubber Co., goods for Dept.	85 83
F. A. Goodridge, pay of Engineers	15 00
Goodridge Box Co., lumber	90
Fitchburg Rubber Co., hose	225 00
A. E. Gates, chimney fires at Rowes and N. Eatons	3 25

923 84

June 30. C. B. Kendall Co., coal for Fire Station	21 88
Gardner Fire Dept., repairing hose	1 00
W. H. Laws, fire near P. Pages	5 50

W. F. Neal, fire on Gardner road	\$2 00
W. F. Neal, fire at Holmes park	30 00
Ralph Young, repairs on engine	3 50
A. E. Gates, fire at Lakewood	10 00
Stanbridge Garage, repairs on truck	30 66
Fitzsimmons Motor Co., rims for fire truck	4 00

\$1,032 38

July 28. Gardner Auto Co., repairs on truck	8 02
W. F. Percy, supplies	4 00
R. W. Young, labor on fire truck	4 10
C. B. Kendall Co., coal for Fire Station	9 75
W. F. Neal, brush fire at Wiinikainen	4 50
A. E. Gates, fire at F. Carpenter tenement	20 00

1,082 75

Aug. 25. W. F. Neal, fire at dump	6 00
R. W. Young, labor on fire truck	1 50
The McNeil & Olson Co., gate for pumper	26 31

1,116 56

Sept. 29. W. F. Neal, brush fire at Waterhouse	1 50
A. A. Fowler, fire at Holmes park	8 20
A. E. Gates, fire at Peeler place	6 00
Richard Stanbridge, supplies	3 41

1,135 67

Oct. 27. W. F. Neal, brush fire Hubbardston road	\$5 50
Fitzsimmons Motor Co., repairs on fire truck	6 55
C. V. Earle, fires at Princeton, Minott's	
and Holmes	48 00
C. V. Earle, labor on fire truck	6 00

\$1,201 72

Nov. 24. A. E. Carter, crank case for pumper	12 00
C. V. Earle, repairs on fire truck	36 80
C. V. Earle, fire at Green house	3 50
W. N. Potter Grain Co., coal for Fire Station	37 00

1,291 02

Dec. 29. Fitchburg Coal Co., coal for Fire Station	36 50
Motor Fire Service Co., chains for truck	3 55
C. V. Earle, fires at Lakewood, Warner's,	
Carters and Kauskinen	23 50
Newton & Williams, supplies	7 52
W. F. Percy, gasoline	6 01
Fitchburg Rubber Co., suction hose	80 87

1,448 97

Appropriation	1,500 00
Received from Princeton fire	35 00

1,535 00

Total amount expended 1,448 97

Unexpended balance 86 03

Approved by the Fire Engineers,

C. L. SMITH,
G. L. DAWLEY,
F. A. GOODRIDGE.

Report of the Cemetery Commissioners

WOODSIDE.

Good work has been done re-building drives, fixing walks, mowing grass, shingling and painting tool house, and general cleaning up of grounds.

MT. PLEASANT.

The usual cleaning up of grounds and mowing grass has been done. Also drives and walks repaired.

WHITMANVILLE.

The usual cleaning up work has been done.

FINANCIAL STATEMENT.

Paid for labor and fertilizer at Woodside	\$457 08
Labor and fertilizer at Mt. Pleasant	129 90
Labor and fertilizer at Whitmanville	15 00

\$601 98

Appropriation	\$600 00
Grass sold	10 00

\$610 00
8 02

Unexpended

Received from perpetual care lots at Woodside	254 00
Perpetual care lots at Mt. Pleasant	59 00
Perpetual care lots at Whitmanville	10 50

Respectfully submitted,

ELMER WALKER,
FRANK S. PARKS,
W. F. NEAL,

Cemetery Commissioners.

Report of the Board of Health

Jan. 27.	Frank R. Murdock, inspecting meats	\$26 00
Feb. 24.	Frank R. Murdock, inspecting meats	32 40
Mar. 31.	Frank R. Murdock, inspecting meats	35 60
	Geo. Mossman, M.D., fumigating and supplies	10 00
April 28.	Frank R. Murdock, inspecting meats	26 40
	Worcester No. Laboratories, blood test	1 50
May 26.	Frank R. Murdock, inspecting meats	27 60
June 30.	Frank R. Murdock, inspecting meats	27 00
Aug. 25.	C. S. Lancey, M. D., examining culture	4 00
Sept. 29.	Geo. Mossman, M.D., quarantine expense	27 00
	Frank R. Murdock, inspecting meats	43 40
Oct. 27.	Frank R. Murdock, inspecting meats	28 40
Nov. 24.	Frank R. Murdock, inspecting meats	32 40
Dec. 29.	McKeogh's Pharmacy, supplies	3 00
	Frank R. Murdock, inspecting meats	48 40

\$373 10

Appropriation 500 00

Unexpended 126 90

Report of Work done on Westminster Roads during 1923 under Chapter 81

Work begun April 9, 1923.

Ellis road—Scraped once. Cut brush. Blasted and removed 46 yards of stones.

Carter road—Scraped once.

Frog Hollow road—Scraped once.

Knower road—Scraped once. Covered 680 ft. by 10 ft., 5 inches deep, with gravel.

Cross road—Scraped once.

Minott road—Scraped once and removed stones.

Minott place—Scraped once and removed stones.

Newton road—Scraped once and removed stones.

Harrington road—Scraped once and removed stones.

Foster road—Scraped once and removed stones.

Hubbardston road—Scraped once, cut brush, laid six 10 inch corr. culvert pipes each 6 ft. long, covered 1,900 ft. by 12 ft. 6 inches deep with gravel.

Princeton road—Scraped once and removed stones.

Town Farm road—Scraped once and removed stones.

Howard road—Scraped once and removed stones.

Batherick road—Scraped once and removed stones.

Depot road—Scraped once and blasted 34 yards of boulders.

Curtis road—Scraped once and laid 75 ft. of gravel.

Old Fitchburg or Ramo road—Scraped once and blasted 26 yards of boulders.

Old Turnpike road—Scraped, widened, removed stones. Covered 330 ft. by 10 ft., 6 inches deep with gravel.

Bean Hill road—Scraped once and removed stones.

Dawley road—Scraped once and removed stones.

Ray road—Scraped once and removed stones.

Academy Hill road—Scraped once and repaired culvert.

West Princeton road—Scraped once. Widened. Removed stones and 522 yards of ledge.

Fitchburg road—Scraped once and removed stones.

Davis road—Scraped once and removed stones.

Lanes road—Scraped once and removed stones.

Bolton road—Scraped once and removed stones.

East road—Scraped once and removed stones.

Gate House road—Scraped once and removed stones.

Cody road—Scraped once.

No Town road—Scraped once.

Battles road—Scraped once and removed stones.

Nichols street—Scraped once. Covered 175 ft. by 11 ft., 5 inches deep with gravel.

Stone Hill road—Scraped once, removed boulders, fixed one stone culvert

Newcomb road—Scraped once and removed stones.

Marshall Hill road—Scraped once and removed boulders.

Leominster or East road—Scraped once, widened, removed 96 yards of stone. Laid one 12 inch corr. culvert pipe 20 ft. long. Covered 4,200 ft. by 14 ft., 6 inches deep with gravel.

Hank's Hill road—Scraped once. Covered 200 ft. by 9 ft., 4 inches deep with gravel.

Round Meadow road—Scraped once. Laid one 12 inch corr. culvert pipe 20 ft. long.

West Main street—Scraped once, cut brush. Covered 1,050 ft. by 12 ft. 6 inches deep with gravel.

State Colony road—Scraped once and removed boulders.

Shady avenue—Scraped once.

Sargent street—Scraped once and cut brush.

Beech Hill road—Dragged once.

Pleasant street—Scraped once.

Elliot street—Scraped once. Covered 75 ft. by 10 ft., 4 inches deep with gravel.

Overlook road—Scraped once.

Bacon street—Scraped once, dragged once. Removed stones and covered 2,200 ft. by 14 ft., 6 inches deep with gravel.

North Common road—Scraped once, widened, removed stones and covered 460 ft. by 11 ft., 5 inches deep with gravel.

East Gardner road—Scraped once and removed stones.

Morseman road—Scraped once.

Bragg Hill road—Scraped once. Laid one 12 inch corr. culvert pipe 20 ft. long.

So. Ashburnham road—Scraped once, removed stones, cut brush. Covered 1,425 ft. by 12 ft., 8 inches deep with gravel.

Needham road—Scraped once.

Barrel road—Scraped once.

Old Ashburnham road—Scraped once and removed stones.

Worcester road—Scraped once, removed stones, cut brush. Completed 3,150 ft. under Chapter 90 work.

Page road—Scraped once.

Brook avenue—Repaired culvert.

Dean Hill road—Removed stones and carted gravel.

Dean Hill cross road—Laid stones and covered with gravel.

Hoten road—Covered 300 ft. by 12 ft., 5 inches deep with gravel.

Remarks:

The work this year has been very satisfactory. About every road in this Town has been scraped and widened. About 800 yards of stones

have been removed from many of the roads with the aid of the air compressor drill, and brush has been cut and burned on most of them.

Nearly two and a half miles have been covered with gravel, and some culvert work has been done.

We have also continued, under Chapter 90 work, 3,150 feet of improved work on the Worcester road.

Respectfully submitted,

R. A. VESPER,
Engineer Chapter 81 work.

TOOLS

on hand in Town of Westminster, Dec. 1, 1923.

Name	No.
Axes	1
Brush cutter	1
Iron bars	1
Forks	3
Stone drags	1
Drills	4
Mattocks	4
Picks	6
Russell Rooter Plow	1
Plow	1
New points	4
Pruning shears	1
Iron rakes	4

Name	No.
Road drags	2
American Champion Road Machine	1
Simplex Grader	1
Brush scythes	2
Snaths	3
Shovels, short round point	10
Shovels, short square point	4
Tool boxes	1
Gravel screens	1

Respectfully submitted,

R. A. VESPER,

Engineer Chapter 81 work.

Amounts expended on roads in the Town of Westminster under Chapter 81.

Ellis	\$386 56
Carter	51 40
Frog Hollow	34 40
Knower	228 20
Cross	11 20
Minott	126 10
Minott place	6 60
Harrington	26 20
Foster	20 00
Hubbardston	728 69
Princeton or Park	42 00
Worcester	306 99
Town Farm	90 35
Howard	20 75

Batherick	\$66 50
Depot	119 06
Curtis	15 85
Old Fitchburg or Raymond	35 57
Old Fifth Turnpike	186 36
Bean Hill	62 00
Dawley	30 40
Ray	4 00
Academy Hill	59 60
West Princeton	543 34
Fitchburg	126 80
Davis	136 96
Lanes	65 59
Bolton	52 75
East	124 45
Gate House	19 40
Cody	15 95
No Town	47 50
Nichols	32 40
Stone Hill	62 30
Newcomb	46 75
Battles	24 85
Marshall Hill	26 20
Leominster or East Main	1,971 00
Hanks Hill	21 40
Round Meadow	68 75
West Main	268 04
State Colony	85 44
Shady avenue	64 40
Sargent	88 80

Beech Hill	\$19 80
Pleasant	10 00
Elliot	33 45
Overlook	91 90
Bacon	1,224 62
Brooks avenue	5 00
North Common	259 88
East Gardner	20 95
Morseman	31 00
Bragg Hill	89 60
South Ashburnham	1,047 96
Needham	9 51
Barrel	31 65
Dean Hill	133 00
Old Ashburnham	20 00
Cross	54 30
Machinery repairs	91 64
Tools	37 14
Tool repairs	10 25

Total	\$9,773 50
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Town allotment	\$4,000 00
State allotment	5,775 00
Ex. Chap. 81	150 00

Total	9,925 00
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Total pay rolls	8,962 23
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Total materials

822 37

Total	\$9,784 60
Bal. unexpended	140 40
Total	9,925 00

Respectfully submitted,

R. A. VESPER,
Engineer Chapter 81 work.

F. N. CARPENTER,
Sup. roads.

Report of the Constables

To the Selectmen of Westminster:

We herewith submit our second annual report for the year beginning December 31, 1922 and ending December 31, 1923.

We have during this time investigated 28 complaints besides many minor ones, and have made 15 arrests, 5 with warrants and 10 without; divided as follows:

Drunkenness	8
Breaking and entering	4
Larceny	1
Single sale of liquor	1
Keeping and exposing liquor	1
Auto accidents reported	8

Served 5 summons.

Served warrants for non-payment of taxes.

Posted warrants for 2 special Town Meetings.

Of those arrested 12 paid fines to the amount of \$240.00.

1 sentence to three months.

- 1 placed on probation.
- 1 discharged.
- 1 stolen auto was recovered.
- 1 accidental shooting investigated.

Two Constables were on special duty at Holmes Park during the summer.

Respectfully submitted,

HAROLD A. TOWLE,
CHARLES V. EARLE,
OTTO CONANT,

Constables.

Report of the Trustees of Forbush Memorial Library

The Trustees have held four quarterly meetings in the Reading Room, at which Library affairs have been discussed, and acted upon.

It will be of interest to know that we have our part in the Louvain Library, that we have a membership in the Massachusetts Civic League, and have sent forty volumes to the Merchant Marine Service.

The Library has had many gifts this year, notable among these a legacy of one thousand dollars from the estate of Mr. Preston P. Ellis, also one of one hundred fifty dollars from the estate of Mrs. Lucy Childs.

An oil portrait of Colonel Nicholas Dyke, a Revolutionary officer from this Town, together with four deeds and a family record were given by Mrs. Bodman, of Orange. Mrs. John Holden, of New Rochelle, N. Y. has presented the Library with a group picture of the Heywood family. Mr. Wm. S. Heywood being our Town historian. Mr. Fred Whitman, of Brooklyn, N. Y. has donated all the articles which he had previously loaned, and contributed still others of value. Mr. A. H. Proctor contributed a piece of melted sand which was created by the high tension wires getting down in the sand during a thunder shower.

Many worth while books have been purchased, and are being placed in distribution.

It is hoped that lights may this year be placed either side of the front door of the library building, adding to its appearance, and making for safety.

ARE YOU A LIBRARY PATRON?

FINANCIAL STATEMENT.

Resources.

Town appropriation	\$800 00
Town appropriation, dog tax	354 78
Income, Mary A. Farnsworth fund	23 62
C. A. Forbush fund	22 50
J. W. Forbush fund	50 00
M. D. Hawes fund	50 00
A. R. Hager fund	30 00
Lucy J. Childs fund	3 75
Preston P. Ellis fund	38 75
care of grounds fund	88 25

\$1,461 65

Expenditures.

Salary of Librarian, Miss Greene	400 00
Salary of Asst. Librarian, Miss Harrington	170 00
Salary of Janitor, and care of grounds, C. T. Miller	144 00
Books and magazines	341 68
Binding	32 75

Fuel	\$83 50
Lighting	42 09
Newton Russell Co., supplies	9 43
E. E. Fenno & Co., supplies	4 49
Mass. Civic League	3 00
Painting, finishing and miscellaneous	50 45

\$1,281 39

Unexpended

180 26

Respectfully submitted,

FRANK W. FENNO,
 CYRUS T. MILLER,
 LUCY MILTON GILES,
 W. C. McALLISTER,
 IDA E. MERRIAM,
 SARAH J. WYMAN,

Trustees.

Report of the Librarian-----Forbush Memorial Library

To the Trustees of the Forbush Memorial Library :

I respectfully submit my twentieth annual report, for the year ending Dec. 31, 1923.

The library has been fortunate in receiving many valuable gifts and several exhibits have been held of articles loaned thru the kindness of patrons.

A hand-netted spread of rare beauty, made by Mrs. Robert Beattie, was loaned by her sister, Mrs. G. L. Dawley. A collection of paintings in water color was loaned by Mr. Russell Goodwin.

A collection of large photographs of California scenery was loaned by the Woman's Education Association and at present we have from the same source a traveling library and a collection of pictures on Italian art.

A large flag with its mourning band, which was flown in honor of the three martyred Presidents, Lincoln, Garfield and McKinley, and on August 10, in honor of President Warren G. Harding, was loaned by Mr. Charles B. Shannon.

Two large volumes of photographs, "U. S. Official Pictures of the World War," and "War of the Nations Portfolio," have been loaned by Mr. Harold Towle. The last collection of pictures of "State Forestation and Fire Prevention," shown by a stereomotorgraph, was loaned by the State Division of Forestry.

The library has received the third volume in the House Beautiful series, "Outside the House Beautiful," from the author, Mrs. Henrietta C. Peabody Carlson, whom Westminster has the honor to claim as a resident.

The museum in the Library Hall has been rearranged by the Trustees and a committee from the Historical Society, and is now one of the most attractive and complete in any of the smaller libraries.

Hundreds of books have been repaired at the library and many copies must soon be replaced. Many more are needed for the children's reading lists.

We are greatly indebted to the Fitchburg Library for the loan of many books.

We are grateful to all who have helped to make the work of the year successful.

LIBRARY STATISTICS.

Days open	102
Largest day's circulation, March 10	202
Smallest day's circulation, August 29	45
Average daily circulation	125
Total circulation for the year	12,836

Number of volumes added by purchase	94
Added by gift	121
Volumes lost and discarded	17
Number of volumes in library	10,877

LIBRARY ACCOUNT.

Jan. 1, 1923, cash on hand	\$1 40
Received for fines	16 47

 \$17 87

Payments.

Postage	4 25
Express	3 82
Supplies	4 40
Postage on books borrowed	85
Postage on books sent to schools	2 35
Telephone	55

 \$16 22

Balance

 1 65

GIFTS.

Colection of pictures of European scenery,	Miss Helen O. Bigelow
Photograph—William S. Heywood, his brothers and sister,	
	Mrs. John Holden
Specimens of melted sand,	Mr. A. H. Proctor
Pieces of Westminster's old Academy bell,	Mrs. Sarah E. Drury

New map of Europe,	Rev. W. S. Randall
Pine cone from Florida,	
View of Orino College,	Mr. G. A. Sargent
Portrait—Col. Nicholas Dyke,	
Four deeds and family record,	Mrs. E. C. Bodman
Portraits—Mr. James Sawin, Mr. James Sawin, Jr., Mrs. Eunice Hyde	
Sawin,	Miss Louise M. Sawin
Japanese fan, four panels butterflies and all articles formerly loaned,	
	Mr. F. S. Whitman

\$1,000 from Estate of Preston P. Ellis
 \$150 from Estate of Mrs. Lucy J. Childs
 Sword owned and used by Capt. Howe in the War of the Revolution,
 Loaned by Mrs. Marcus Newton

Books.

One volume each, from—U. S. Steel Corporation, Mrs. Henrietta C. Peabody Carlson, Mr. Otto H. Kahn, Mr. Frederick L. Marston, Mr. Douglas Crocker, Mr. F. S. Whitman.
 Two volumes each, from—Miss Frances Hard, Mr. C. F. Giles, Miss Woodworth, The Woman's Relief Corps
 Three volumes, Free Public Library Commission, Mrs. Alfred Ray Durling
 Four volumes, Mr. Sidney Harrocks
 Six volumes, Mrs. Rufus Holmes
 Twelve volumes, Miss Lizzie E. Baker
 Thirty-one volumes, Woman's Education Association
 Thirty-six volumes, Mrs. H. B. Buxton
 Fifty volumes, Mr. C. F. Knower
 President Warren Gamaliel Harding; a memorial sermon,
 Given by request by Rev. Lucy Milton Giles
 Hendrick's Commercial Register of the U. S. for Buyers and Sellers

Donnelly's Red Book; a catalogue of New England Manufacturers

Donated for the Merchant Marine service:

Six volumes, Mrs. F. A. Miller
 Six volumes, Mrs. L. W. French
 Six volumes, Rev. Lucy Milton Giles
 Seventeen volumes, Miss Minnie E. Dexter
 Seventeen volumes, Mr. F. W. Derby

Periodicals.

Century, July 1893, containing copies of the medallions of Olin Warner,	Mellville Warner
Universalist Leader,	Ladies' Social Circle
Congregationalist,	Congregational Church
Missions,	Baptist Mission Circle
Watchman,	Mrs. F. A. Merriam
Current Opinion, Time,	Rev. W. S. Randall
Radio,	Mr. T. B. Fenno
Elks' Magazine,	Mr. C. B. Dawley
Woman's Home Companion,	Miss Ida Delva
Bell Telephone Quarterly,	American Telephone Company
Survey, Independent, Religious Education, Child Labor Bulletin,	
American Child, Wellspring, Christian Century, Successful Farming,	
Dearborn Independent, Spellman Messenger,	Rev. Lucy Milton Giles
Living Tissue, American Issue, Our Dumb Animals, Mazdaznan, Alpha	
Aids, Tychos Rochester, How to sell, and National Republican,	
Given by their respective publishers.	
Respectfully submitted,	
SARAH FLORENCE GREENE,	
Librarian.	

<p>Report of the Com. for care of World War Memorial</p>
--

Appropriation	\$50 00
Special appropriation for replacing trees and shrubs	125 00

\$175 00

Expended.

April 24, Telephone to Clinton, Mass.,	20
May 5, Ground bone	5 00
May 15, Telephone, Chas. Fish Nursery, Worcester	45
May 15, Eberhard, Sharpening Lawn Mower	1 50
May 18, F. W. Fenno for $\frac{1}{2}$ lawn mower	5 50
May 18, Windsor Neal for loam	1 00
May 19, Louis Archangli, setting trees, digging holes, replacing loam, etc.,	2 00
May 23, Elmer Walker, cartage, rock and sand	75
May 26, Ernest Sawin, spreading bone meal on lot	1 00
mowing four times	4 00
June 30, mowing three times	3 00
June 30, Howard Austin, helping to carry water	35

July 28, Ernest Sawin, mowing, watering and digging around trees	\$3 00
August. Chas. Fish & Co., trees and shrubs	106 44
Ernest Sawin, mowing, and sweeping sidewalk, etc.,	3 00
Bert Gates, labor and paint on flag pole	4 00
Sept. Oct. Ernest Sawin, mowing and care	3 00
15 lbs bone meal for shrubs	38

\$144 57

Balance unexpended

30 43

Respectfully submitted,

FLORENCE T. DAWLEY,
M. NELLIE MILLER,
IDA S. MERRIAM,

Committee.

<p>Report of the Moth Superintendent</p>
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Gross expenditure.

Less private work,	\$344 55	\$1,009 25
Lead sold	160 94	
State Highway work	70 94	576 43
		<hr/>
		\$432 82

Expenses of State	\$1,009 25
Lead and tools supplied	393 46
	<hr/>

Total expense	1,402 71	
Appropriation,		1402 71

Town	483 23
Private work	344 55
Lead sold	160 94
State Highway work	70 94
	<hr/>

1,059 66

Balance paid State	343 05
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Respectfully submitted,

G. A. SARGENT,

Local Moth Supt.

For year ending Nov. 30, 1923.

Report of the Sealer of Weights and Measures

For the year ending Dec. 31, 1923.

Tested and sealed:

2 platform scales, 5,000 lbs.
10 platform scales, under 5,000 lbs.
2 counter scales, under 100 lbs.
5 beam scales under 100 lbs.
11 spring scales, under 100 lbs.
3 computing scales
26 liquid measures
11 gasoline pumps
1 kerosene pump
1 quantity stop oil pump

Tested and condemned one set scales and five oil measures.

Made twenty-five re-weighings of different commodities put up in packages, besides bread and print butter.

Total receipts of fees	\$14 89
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Total expenditures for lock and postage	64
---	----

\$14 25

Respectfully submitted,

BERT H. CHASE,

Sealer of Weights and Measures.

FINANCIAL REPORT OF TRUSTEES OF
Joseph Hager School Fund.

Total amount of fund Jan. 1, 1923	\$13,629 12
Interest received, 1923	619 50

\$14,248 62

Amount paid to School Committee for district
 school teachers

530 75

13,717 87

Amount of fund Jan. 5, 1924 :

Liberty bonds	10,000 00
Telephone bonds	1,000 00
Gardner Trust Co., book of deposit	2,717 87

13,717 87

Respectfully submitted,

F. W. DERBY,

Treasurer of Trustees.

Report of the Town Treasurer

Borrowed on certified notes at four different periods, approved by the Selectmen	\$35,000 00
Corporation tax	1,819 75
Income tax	1,239 00
Police court fines	203 80
Charlton Poor Farm Association	156 42
Licenses. Percy Maggs, pool, com. victualler, gas and Sunday	7 00
Mr. Winthrop, junk license	3 00
Fred Newell, Sunday	2 00
W. F. Percy, gas and Sunday	3 00
Beatrice Hadd, Sunday	2 00
Mary Keough, Sunday victuallers	4 00
Ambrose Dewhurst, Sunday victuallers	4 00
J. F. Lavine, Sunday	2 00
Louis Goguin, Sunday	2 00
Newton Russell, gas	1 00
Mr. Fairbanks, gas	1 00
Mr. Hadd, Sunday	2 00
Richard Stanbridge, gas	1 00
F. W. Derby, auctioneer's	2 00

C. H. Smith, auctioneer's	\$2 00
Otto A. Leino, auctioneer's	2 00
Income from State school fund	4,383 76
On account of School Superintendent's salary	715 55
On account of special cases High School tuition	765 00
Dog tax from County Treasurer	354 78
National bank tax	3 91
School Fund from Income tax source	3,948 00
For State Aid payments	336 00
Soldiers' exemption	19 92
Reimbursed from State on account Soldiers' burial	110 00
Returned registration fee on note not used, marked void	2 00
On account of Gypsy Moth work along State property	70 94
On account of inspection of animals	48 00
Reimbursement from State for loss of taxes	574 69
Elmer Walker, Cemetery Commissioners, grass sold	10 00
Town of Princeton, for aid at fire	35 00
Sidney Harrocks, for aid at fire	7 00
Sealer of Weights and Measures	13 19
Highway Commission, on account Town roads	5,775 00
From State on account Worcester road	1,692 33
From County, on account Worcester road	1,692 33
Borrowed on serial notes, payable \$1,000 annually, for Stone Crusher and equipment	4,500 00
Accrued interest on same	5 00
Sidewalk assessment from Oscar Perkins	29 00
Income from Library Trust Funds	306 87
Interest from Water fund and bank deposit	533 40
George H. Stockwell, janitor, Town Hall rents	331 00

George H. Stockwell, janitor, war tax collected	\$20 50
W. F. Neal, Collector, tax of 1920	772 20
W. F. Neal, Collector, tax of 1921	139 52
W. F. Neal, Collector, tax of 1922	3,548 30
W. F. Neal, Collector, tax of 1923	32,072 95

Total	\$101,275 11
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PAYMENTS.

Frank W. Fenno, amount due Dec. 31, 1922	\$3,876 66
Frank W. Fenno, interest on same	108 90
Worcester North Savings Institution, interest in advance on all money borrowed in anticipation of taxes 1923	726 43
Director of Accounts, for registration of all notes issued in 1923	18 00
Collector of Internal Revenue, war tax collections and assessments by Town Hall janitor	24 60
Rent of large size safety deposit box in Gardner Trust Co. for one year	10 00
Soldiers' burial expenses advanced, afterwards reimbursed by State	110 00
First loan in anticipation of taxes, paid and cancelled	15,000 00
County tax	1,600 00
State tax	2,640 00
Second note in anticipation of taxes, paid and cancelled	7,000 00
State Highway repairs	802 30
Gypsy and brown tail moth work	808 34

Civilian war poll tax	\$1,287 00
347 Selectmen's orders	57,673 45
Cash balance on hand in bank	9,589 43

Total

\$101,275 11

ASSETS.

Town library fund	1,800 00
M. A. Farnsworth, library fund	525 00
C. A. Forbush, library fund	500 00
J. W. Forbush, library fund	1,000 00
A. R. Hager, library fund	600 00
M. D. Hawes, library fund	1,000 00
Preston P. Ellis, library fund	1,000 00
Lucy J. Childs, library fund	150 00
J. W. Forbush, worthy poor fund	1,579 07
Frederick W. Smith, poor fund	36,468 17
M. A. Creed, cemetery wall fund	1,245 73
Cash in hands of Celebration Committee	22 27
Cash in hands of War Memorial Committee	550 06
Cash in hands of Hager Park Trustees	275 21
Upton High School Fund	11,699 30
Joseph Hager School Fund	13,717 87
Preston P. Ellis School Fund	1,038 75
Water Fund School Fund	15,000 00
Due for State Aid payments	336 00
Uncollected taxes, 1922	3 95
Uncollected taxes, 1923	3,729 44

Electric Ry. Power house, car barn and land, bid in for taxes	\$1,110 83	
Cash	9,589 43	
	<hr/>	\$102,909 58

LIABILITY.

Loan in anticipation of 1923 taxes, due April 24, 1924	8,000 00	
Loan in anticipation of 1923 taxes, due April 20, 1924	5,000 00	
Stone crusher note, due Oct. 24, 1924	1,000 00	
Stone crusher note, due Oct. 24, 1925	1,000 00	
Stone crusher note, due Oct. 24, 1926	1,000 00	
Stone crusher note, due Oct. 24, 1927	1,000 00	
Stone crusher note, due Oct. 24, 1927	500 00	
	<hr/>	17,500 00
Amount of assets over liabilities		<hr/> 85,409 58

CEMETERY LOT TRUST FUNDS.

Lyman Allen	123 55
Frederick Allen	114 27
Timothy Brown	109 56
John Brown	120 66
Stillman, Edwin and Alfred Brooks	212 78
Ruth Beaman	56 80

Eliza Baker	\$75 97
Melissa Borey	55 64
W. H. Benjamin	104 89
Alfred Battles	102 72
Jonas Cutler	98 38
Sarah Cowee	118 50
Coleman and Derby	152 67
A. R. Durling	107 18
William Eaton	125 41
Stillman Eaton	55 65
Marshall Eaton	110 92
Mary W. Eaton	53 24
Preston Ellis	134 64
Oliver Estey	115 21
J. W. Estabrook	54 60
Flora E. Elliott	55 30
C. A. Forbush	126 85
J. W. Forbush	183 98
M. A. Farnsworth	71 55
Sarah Foskett	53 35
John Goodridge	136 52
Elijah Hager	91 21
George W. Hager	89 34
Joseph Hager	369 42
Healy and Dalrymple	55 34
Holden and Eames	122 03
Harris and Barnes	113 60
Leander Hartwell	60 19
George N. Haynes	110 41
Mary E. Hood	110 25
Harrington and Wheeler	52 98
David W. Hill	208 78

Edward S. and Mary E. Kendall	\$107 73
H. J. Leland	58 82
S. F. Lamb	109 13
Nelson Lewis	102 43
John and Lucy Lynde	124 40
William Mayo	228 61
Joseph Minott	107 00
James Miller	122 63
Miles and Puffer	60 08
Artemas Merriam	185 50
Francis Merriam	103 97
John C. Miller	110 46
Julia L. Marshall	106 14
Joseph and Emily Miller	50 26
Charles Nichols	179 10
Frederic Nichols	106 09
Elisha Pierce	217 50
Porter Page	198 34
Partridge, Seaver and Hartwell	148 41
Ivers Ray	118 41
Abijah Raymond	104 86
Sarah B. Smith	81 59
Otis and L. Ashton Sawin	177 45
Sarah H. Stearns	125 67
George Upton	795 27
Melinda C. Whipple	87 53
Sophia L. Wyman	128 53
John Whitney	121 87
Abigail E. Ware	193 22
Joseph Walton	54 16
Lina W. Wetherbee	102 69
Charles P. Wood	35 36

Fidelia Young	\$51 69
Lucy J. Childs	205 00
Levi and Jane Jackson	102 62
Learned and Goodnow	102 25
Joseph Woodbury	70 26

Paid to Cemetery Commissioners from income of these funds	\$323 50
Expended from Forbush Worthy Poor Fund	84 25
Expended from Frederick Smith Poor Fund	1,073 50
on request of Overseers and Selectmen.	

INVESTMENTS.

Water Fund.

Union Pac. R. R. bonds 6%	\$4,000 00
Town of Ashburnham serial notes 4½%	7,500 00
Gardner Savings Bank deposit 5%	3,500 00
	<hr/>
	\$15,000 00

Last year's Ashburnham note and Cert. of Deposit became due and reinvested as above.

Joseph Hager School Fund.

Liberty bonds	10,000 00
Telephone bond	1,000 00
Bank deposit	2,717 87
	<hr/>
	13,717 87

Upton High School Fund.

28 shares A. Tel. & Tel. stock	\$3,461 50	
10 shares Pullman Company	1,165 00	
Seven Savings banks deposits	6,074 49	
Gardner Trust Co., deposit	998 31	
	<hr/>	\$11,699 30
Amount of principal	11,326 14	
Income received	727 62	
	<hr/>	12,053 76
Paid School Committee		354 46
		<hr/>
		11,699 30

Frederick W. Smith Poor Fund.

On hand at last report	33,134 57	
Wood lot sold to C. L. Smith	2,400 00	
Interest same to date of payment	54 50	
Small tract of out land sold	60 00	
Interest from bank deposits	1,530 60	
Interest from mortgage on farm	312 00	
Payment on principal	50 00	
	<hr/>	37,541 67
Paid on Overseers of Poor orders		1,073 50
		<hr/>
		36,468 17

Mortgage on farm 6%	\$5,150 00
Nine savings bank deposits	29,510 00
Gardner Trust Co., deposit	1,808 17

\$36,468 17

and one wood lot unsold.

Respectfully submitted,

FRANK W. FENNO,

Town Treasurer.

Hager Park Account

Cash on hand at last report	\$196 70
Received for wood sold to School Department	168 50
Received for wood sold to Town Hall	78 50
Received for wood sold to Forbush Library	27 50

\$471 20

Paid.

Judson Foster, drawing and delivering wood	165 99
A. E. Hurd & Son, drawing and delivering wood	35 00
A. E. Hurd & Son, sawing wood	17 00
A. E. Hurd & Son, repairs on Park road	7 00
Elmer Walker, relaying section of cemetery wall	2 50

227 49

Balance on hand 243 71

The wood that is being cut is mainly dead chestnut, gray birch and broken trees and is furnished to the Town departments at cost. A further supply is planned and being cut under the supervision of Mr. Vincent, Trustee. The Trustees made an inspection of the lot last spring and are of the opinion that the planting of young trees is not necessary as this lot seems to be well seeded in a natural way with young pines and coming along well in the open spaces.

Respectfully submitted,

FRANK W. FENNO,
FLOYD W. VINCENT,
CARLOS E. BARRON,
Trustees.

Annual Reports
—of the—
School Committee and the
Supt. of Schools
—of—
Westminster, Mass.



For the Year Ending December 31st,
1923

SCHOOL COMMITTEE.

Mrs. Katherine Dutton, Chairman,	Term expires 1925
Arthur W. Nye, Treasurer,	Term expires 1924
Thaddeus B. Fenno, Secretary,	Term expires 1926

Superintendent of Schools.

Mrs. Marion W. Stanton,	Princeton, Mass.
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School Physician.

George A. Mossman, M. D.

School Nurse.

Mrs. Josephine E. Spaulding, R. N., 24 Kilby St., Worcester, Mass.

Attendance Officer.

Harold A. Towle.

SCHOOL CALENDAR FOR 1924.

Winter Term:	High, 12 weeks, Jan. 2 to March 21.
	Elementary, 12 weeks, Jan. 2 to March 21.
Spring Term:	High, 12 weeks, March 31 to June 20.
	Elementary, 12 weeks, March 31 to June 20.
Fall Term:	High, 16 weeks, September 2 to December 19.
	Elementary, 16 weeks, September 2 to December 19.

ROLL OF HONOR.

Pupils perfect in attendance from Sept. 5, 1922 to June 29, 1923.

Arvo Lamsa	Aino Rostedt
Oliver Stiles	Clarence Roper
Lucile French	Alvida Goguen
Helvi Leikkanen	Lionel Vincent
Toivo Vainonen	

Average membership for school year 1922 and 1923—315 pupils.

Average attendance for same period—301 pupils.

Per cent. of attendance—95, an excellent record.

Total enrollment, September 1923—336 pupils.

Distributed as follows:

High School	42
Upton, Grades 8 and 7	42
Upton, Grades 6 and 5	36
Upton, Grades 4 and 3	41
Upton, Grades 2 and 1	54

Oct. 1 divided into Grade 2, 30; Grade 1, 24

Minot Street	13
North Common	17
Whitmanville	28
North Westminster	12
Depot	16
Narrows	22
Lake	13

Report of the Superintendent of Schools

To the School Committee:

The annual report of a superintendent of schools may be expected to indicate a few outstanding improvements made during the year in such important matters as general school policy, physical equipment, quality and method of instruction, and to offer some constructive suggestions for the betterment of the school system of which he is a part. In this report, the thirty-fourth of the series, there is an attempt to meet these two conditions.

Westminster has taken a decided step forward in increasing the length of the elementary school year from thirty-eight to forty weeks. Children often, of necessity, lose much school time, so that a possible forty weeks is not too long a school year.

There is one further step that the town must consider for the near future, and that is to provide adequate school accommodations at the center of the town for the entire school population. Until this is done, Westminster cannot hope to have an efficient and economical school system.

The Upton building is already overcrowded. No teacher, however capable or well trained, can do justice to more than thirty-five pupils

or to more than four grades, even though the number of children be very small. At the center there are rooms of 42 pupils, and in the rural schools from five to eight grades.

The following letter from a Westminster teacher well expresses the problem that confronts a conscientious rural school teacher:

Westminster, Mass., Nov. 8, 1923.

Mrs. M. W. Stanton,
Supt. of Schools,
Princeton, Mass.

My dear Mrs. Stanton:

Since mailing the monthly report to you, an eighth grade pupil has entered our school from———. As it is, I am hard pressed all day long, without a moment between lessons in which to help individual children. I cannot give to my seventh grade pupil all the subjects nor one-half the attention he should have. How is it possible to teach an eighth grade pupil?

Our full membership at present is thirty. There are twenty-nine desks in the school room. The second grade pupil,———, from——— may not remain with us. He told me that he was in the second grade but used a first reader. That means he would have to be provided with a first reader and receive special instruction in it. Impossible! My second and third grades are using the same second reader.

I have two pupils in the first grade who are only $5\frac{1}{2}$ years old. They are younger than the others, have difficulty in retaining what they learn, and so make another class requiring special attention.

I simply cannot ignore a slow child, such treatment would destroy all his interest and effort. Still, as you know, the extra time given to

slow pupils, causes the time limits to be exceeded, and that is unfair to the rest of the pupils in the lessons that follow. I work hard with each individual pupil and try to slight none.

I am glad to say that there is decided improvement in arithmetic in every grade, owing to the two daily drills in phonics, the second and third grade children are reading better. Class B and Class C are also reading better. I gave sixth readers to Class B, as you instructed me, and the pupils were pleased and showed more interest right away.

I combine classes in reading, spelling, writing, and geography. Even so, I must prepare seven distinct lessons in arithmetic, three in geography, three in history, three in spelling, four in reading, not to speak of writing, drawing, and language or grammar.

I am sure you will relieve the pressure and enable me to do justice to myself and my pupils.

Yours respectfully,

Can anyone even pretend to believe that those 30 children are having a chance for an education to be compared with that of any 30 children in a one or two grade room at the center? And, sad to say, this is not an isolated case, but merely typifies the conditions in any one-teacher many-grade school. The whole story is not told by the letter, for no mention is made of an insanitary, poorly lighted, badly ventilated, unattractive school room.

In this town there are 121 boys and girls getting this sort of a make-shift education under these conditions. Who is willing to say that these children can continue to be so unfairly treated?

Why should 173 elementary school children who live in the village have advantages from the town money that are refused these country children? To be sure money is spent upon them, but they get so little in return.

Here are some actual figures for the year July 1, 1922 to July 1, 1923: (exclusive of salaries and expenses of School Committee and Superintendent, \$1,345.32, that can not be fairly divided)

High School—Cost per pupil, \$134.16
 Upton Elementary—Cost per pupil, \$59.49
 Rural Elementary—Cost per pupil, \$59.84

The per capita cost varies greatly in different rural schools. This figure, \$59.84, is the whole cost of all seven rural schools divided by the total average membership for the year in these schools.

Conditions in a rural school, particularly if overcrowded and with many grades, discourage the ambitious teacher—there is so much to be done and neither time nor equipment nor energy with which to meet the need in any adequate way. The result is that a town with many of these schools is pouring out money in a steady stream to train teachers for more attractive positions elsewhere. There is no plan by which this type of school can be made sufficiently attractive to retain for any length of time the services of the capable, conscientious, or ambitious teacher.

The question of living accommodations for teachers also complicates the rural school problem. It is unreasonable to expect a girl to walk to her school a long distance over country roads in all weathers and to be physically fit to do a good day's work at teaching upon her arrival. The amount of energy and optimism required to manage a country school with any degree of efficiency is enormous. A person asked to accept a

position as responsible as that of a teacher is entitled to a comfortable and congenial home accessible to the school.

Because of the professional undesirability of the rural school and the difficulty of securing satisfactory living accommodations nearby, it is almost impossible to find girls, especially those with experience or training, who are willing to accept these positions. At the opening of school in September, six different teachers had been engaged for one rural school in Westminster. After inspecting the school or teaching two or three days and realizing the difficulty in getting boarded, they one after another asked to be released. Another rural school had two teachers, and, at this writing, the North Common School is not in session because no suitable person willing to accept the position has been found. Just at present, Westminster is fortunate in having ambitious and conscientious teachers in its rural schools, several of whom have had either training or experience to fit them for their responsibilities. Their earnest efforts should be appreciated.

The time has come when Westminster, as a town, must face the issue fairly and decide between two possible courses:

1. Maintain the rural schools as at present, with all their manifold limitations, perhaps even repair and open some, and carry the teachers who cannot, get board nearby to these schools; or
2. Erect another building or an addition at the center that will accommodate all the children of the town, except those in the North Westminster District who can conveniently attend at Fitchburg, and bring the pupils to the center.

Is not the first course retrogression and the second progression? There is no justifiable reason why the boy or girl who lives on the farm

should not have an educational opportunity equal to that of the boy or girl living in or near the village.

The Advantages of Consolidation of Rural Schools

Arranged by Supt. Harbort of Sandusky County, Ohio.

“Provides better equipment.

Reduces the number of teachers employed.

Makes higher salaries possible.

Secures larger schools—equalizes membership per teacher.

Secures graded conditions.

More time for recitations.

Better class work is done.

Number of classes per teacher reduced.

It preserves a balanced course of study.

Classes larger and more interesting.

Better and more experienced teachers often secured.

Teachers retained longer.

Special teachers and officials employed economically. Time not wasted in travel.

Buildings better heated and lighted and ventilated

It is a school of some character and dignity.

Reduces tardiness.

Eliminates truancy.

Attendance more regular.

Insures larger membership.

Eliminates waste of energy, time and capital.

Better management is secured.

Principal can prevent errors from inexperience.

Keep boys on the farm.

Petty jealousies interfere less.

Enhances value of real estate.

Keeps older boys and girls longer in school.

Makes the farm the ideal place to bring up children.

Popular with people, teachers and pupils where tried.

A more attractive school for both teachers and pupils.

Enables superintendent not only to inspect but to supervise.

Greater results in work accomplished in given time.

Healthy rivalry awakened through inspiration in numbers.

Course of study enlarged and enriched by special subjects.

Morals of pupils protected in going to and from school.

Health of pupils better preserved on account of transportation.

It unites and centers the interests of a larger section of people.

It adds tone and dignity to education and to the community.

Children of the farm have equal opportunity with those of the village.

Those at a distance have equal advantage with those near at hand.

Evokes pride, interest and support on part of the people interested in the school.

Saves cost of sending children away to school and in moving to town to educate.

It is the only method of securing and holding trained teachers for country schools.

It makes possible the taking up of any special work of advantage to the community.

The rich and the poor have equal advantages in securing high school education.

Every child in the farm community is reached by it. All children attend; not a favored few.

School games are made possible on account of larger numbers, thus adding to the attractiveness of school.

Centralization is the only known method of providing a true country school with some high school privileges for farm children.

It is at the door of the farmhouses, and is more available on account of transportation facilities than the present one-teacher school.

It is the only way of insuring an enrollment large enough to provide the social and cultural contact with companionable associates necessary to the best development of every child.

It is the only method where it is possible to make a division of labor by graded classes whereby teachers may have sufficient time to do good work and choose grades or special subjects for which they are best fitted.

It is the only means whereby equality of opportunity may be secured to every child in the rural community to attend the free public school system, the best the state can afford, to acquire an education that will awaken interest and sense of participation in the world's life and so make the individual feel important and effective, as well as happily safe.

The time is long past in this country when "just any old school" will serve the purpose.

In no age of the world was business competition ever so keen and relentless as at present, and never before was it so imperative that our young brains be trained and developed to their fullest capacity.

Probably no other agency of man's creating has such far reaching power for good in the town as good, live and up-to-date schools. What other influence in the child's life is there to compare with that of his school?

Are we afraid to invest a few thousand dollars in modern school facilities? No community ever yet made the investment that it was not returned many fold. Viewed from a purely financial standpoint, it is the best investment a town can possibly make."—Harbort.

Much time and money are now spent throughout the State on physical inspection and health education, both required by law. Unless definite results follow from this work in every city and town in the Commonwealth, a distinct opportunity for future betterment is lost. Westminster is beginning a somewhat progressive program along this line.

The local Red Cross very generously contributed to this program by paying for needed additions to the school first aid kits and the Anti-Tuberculosis League for a two book series of modern health readers. Book One, *Building the Body for Health*, is used in grades five and six, and Book Two, *Keeping the Body in Health*, in grades seven and eight.

As yet, classroom and playground activities are of the simplest. The pupils have a few minutes each afternoon for drill or games in the school room with windows open. This systematic drill in physical education should be a part of the daily exercises in every school. Corrective exercises to improve posture should be stressed, and lessons in nutrition and cleanliness given.

For accounts of the specialized health work, see the reports of Dr. Mossman, school physician, and of Mrs. Spaulding, school nurse. It is hoped that a free clinic for 10 per cent. underweight children may be held during the present year. These clinics are held without expense to individuals or to the town, and they have proved of great value in every instance.

At the request of the superintendent, Miss Feeherry and Mr. Sherman submit the following brief reports on the subject of High School Athletics.

"The first gymnasium class for Westminster High School girls was held early in October. Attendance was voluntary. Nearly all the girls joined and expressed a keen interest in this type of athletics.

The work of the first few meetings was concerned largely with marching, circle formations, set up drills, relay races, and gymnastic stunts. Later periods were given over to folk dancing. At present basket ball is the chief interest. A team is organized and making wonderful progress.

The class has been a success because of the interest and enthusiasm of the members." Margaret Feeherry.

"Another interesting feature in our school system has been the rapid development of competitive athletics.

Last winter for the first time in the history of the Westminster High School basket ball was introduced. Starting the season with nothing but the debit side of the cash book the boys "put their shoulders to the wheel" and when the final curtain fell, they had not only won the majority of their games, but had conquered John D's right hand man, the Almighty dollar.

Special mention should be made of the excellent services rendered by Paul Mansur, Porter Dawley, Eero Rostedt, Toivo Hemmi, Tauno Hallfors and Harold Lawson. They were awarded their letters.

Enthused by their successful season on the court, the boys now turned to baseball. Having no field to play on they turned their energy into making one, and when the whistle blew for the opening game the diamond was ready.

Although not a successful season as far as winning games was concerned it taught the boys a moral lesson: "If you want a thing done well do it yourself." Irving F. Sherwood, High School Principal.

A more careful grading of subject matter has called for a reorganization of the courses of study in English and Geography.

Briefly stated, the Geography course is as follows:

Primary grades: Stories of manners and customs of peoples, as Eskimo, Indian, Japanese, Dutch, etcetera.

Grades 3 and 4: Simple lessons in Home Geography, Town Geography. Study of land and water formations. Weather observations and records.

Grade 5: Massachusetts, New England, United States, North America as a whole, Other countries of N. A., South America. Emphasis upon climate, animals, productions, and industries.

Grade 6: Asia, Africa, Australia. Same emphasis as in grade 5. Intensive study of political and physical geography of North America.

Grade 7: Review of N. A. Intensive study of political and physical geography of other continents.

Grade 8: Business or Commercial Geography—The world as the home of man.

The English course, to include spelling, composition, grammar, and literature, is in process of formulation. The teachers of English in the three high schools of the district constitute a committee at work with the superintendent upon the course for high schools. As soon as

this assumes satisfactory shape, a committee of teachers, already appointed, from the three towns, with the superintendent, will outline the course for the elementary schools. Although this is by no means the easiest or quickest way in which to prepare a course, it is hoped that the cooperative enterprise may prove of enough help in the interpretation of aim and method to make the effort worth while.

One feature of the English work this year has been a prize speaking contest in each town. The Westminster contest was held in the Town Hall on the evening of December 14. The winners were Paul B. Mansur, first; Lee F. Brackett, second; Martha H. Leino, third. The winners from the three towns are to meet in the spring for a final trial of skill.

Every high school pupil in the district was required to learn, in connection with his English, a selection suitable for public presentation. Credit was given for this. The school and teachers selected the pupils to enter the public contest.

The four main values of an inter-town prize speaking contest are:

1. Increasing school spirit,
2. Training in memory, enunciation, and appreciation,
3. Experience in public declamation,
4. A gain in knowledge of American and English literature.

These four aims are best served by the pupils finding and choosing, under teacher supervision, selections of genuine literary merit, studying rightly to interpret them, and learning to present the selections in as pleasing a manner as possible.

The Westminster pupils did exceptionally well, and they and the teachers who coached them deserve great credit for a remarkably fine presentation throughout.

WESTMINSTER HIGH SCHOOL
ANNUAL PRIZE SPEAKING CONTEST

TOWN HALL,
Friday Evening at 8 o'clock,
December 14, 1923.

PROGRAM

"The Curfew"	Rosa Hartwick Thorpe
Edna L. Denton	
"Going to School"	Doris E. Cummings
"Marguerite of France"	Felicia Hemans
Lee F. Brackett	
"When the Minister Comes to Tea"	Joseph C. Lincoln
Anna E. Kahkola	
"Bingen on the Rhine"	Caroline Norton
Bernice M. Rowe	
"The Shooting of Dan McGrew"	Robert W. Service
Paul B. Mansur	
"The Polish Boy"	Mrs. A. Stephans
Martha H. Leino	
Selected	D'Archy
Eero E. Rostedt	

The following songs will be rendered by the High School
Chorus at the close of the speaking.

"Hark! the Awakening Call"	Lachner
Arranged by G. A. Burdett	
"Eldorado"	Ciro Pinsuti
"The Old Oaken Bucket"	E. Kaillmark

This year the high school and grades seven and eight at the center have the same teacher of English, Mr. James D. Power. While Mr. Power is working with grades seven and eight, Miss Feeherry, the regular room teacher, has two high school classes in History. Under this plan both the English and the History courses for the upper grades and high school are unified in content and method. All teachers working in the high school full or part time hold State permits or certificates. Last May the Westminster High School was listed in Class A by the State Department of Education.

Elementary school reading is the most important tool subject in acquiring an education. Without the power to read and understand the printed page no child can take advantage of the opportunity to learn that the school offers him. Because of this fact and the evident need for a higher standard in this subject, an experiment in intensive work in reading comprehension is being developed in the Westminster Elementary Schools. A detailed account of this experiment may be found in an early issue of The Journal of Educational Method, the official organ of The National Conference on Educational Method.

The art work begun last Spring is proving to be both pleasant and profitable. Pupils even with no natural aptitude for drawing or music develop a sense of values and an appreciation of the beautiful as a result of this school work in extra subjects under the direction of specialists. Here, too, the child in the rural school loses because much of the time that supervisors might be working with him is spent in travel between schools.

It is to be hoped that Westminster will seriously consider the growing farm population and make adequate provision for equal educational opportunity for all the children of the town.

Respectfully submitted,

MARION W. STANTON,

Superintendent of Schools.

Report of the School Nurse

From Sept. 5, 1923 to Dec. 19, 1923.

School visits to Central School	16
Lake School	7
Minott St. School	9
Whitmanville School	7
Depot School	6
North Westminster School	5
Narrows School	6
North Common School	6
Center Grade 1	11
 Pupils inspected	 2,307
Pupils advised	104
Pediculus capitis	39
Excluded	6
Homes visited	6
 Weighed and measured 249 pupils.	
Normal weight	146
Ten per cent. under weight	27

Tested sight and hearing of 188 pupils.

Defective vision

11

First aid equipment furnished for eight district schools by the Red Cross.

There is great need of a dental clinic, and arrangements should be made for an inspection of under weight children.

Respectfully submitted,

JOSEPHINE C. SPAULDING, R. N.

Report of the School Physician

The schools have been examined for the year 1923—1924 according to law. The following defects have been found and notices sent out that they may be corrected:

Total number examined	263
Defective teeth	121
Defects of throat	19
Defects of nose	3
Defects of heart	11
Enlarged cervical glands	1

Respectfully submitted,

GEO. MOSSMAN,

School Physician,

Westminster.

<p>Report of the Treasurer of School Board</p>
--

RESOURCES.

Town appropriation	\$18,000 00	
Massachusetts school fund	4,888 76	
General school fund:		
Income tax	3,948 00	
State superintendent fund	715 55	
High school tuition, special cases	765 00	
Hager fund	580 75	
Sale of car tickets	53 37	
		<hr/>
		\$23,896 43
Received:		
Hager fund	580 75	
Sale of car tickets	53 37	
Orders	22,472 44	
Order due from Selectmen	18 50	
		<hr/>
		23,075 06

EXPENDITURES.

Superintendent of Schools.

Mrs. M. W. Stanton, salary	\$920 00
H. A. Towle, truant officer	22 00

Telephone and traveling expenses of Supt.
and Truant Officer

\$201 67

\$1,143 67

School Committee.

Salaries	80 00
Expenses	29 29
Census	25 00

134 29

Instruction.

Salaries.	
High school teachers	3,650 25
Grade teachers	10,122 07
Supervisors	483 50
Text books	479 76
Stationery and supplies	396 03
Supplies for music teacher	98 24

15,229 85

Operating Expenses.

Janitors	1,019 95
Fuel	1,282 73
Cleaning buildings	119 57
Water rates	50 00

2,472 25

Repairs

494 11

Transportation.

Scholars	2,987 50
Supervisors	139 00

4,126 50

Tuition.

Fitchburg high	\$50 00
Fitchburg Dean Hill	27 50
Gardner continuation school	81 68

\$109 18
126 54

Miscellaneous expense

School Nurse.

Salary	158 00
Transportation	80 67

288 67

Total expenses 23,075 06

Resources 23,396 43

Unexpended balance 321 37

Upton Trust Fund.

Amount of income accrued 727 62

Expenditures.

E. A. Haskell, painting center school	67 10
E. E. Fenno & Co., paint for school	32 23
Heywood—Wakefield Co., seats for center school	232 00
Brownell Mason Co., repairing water plant	23 13

354 46

Respectfully submitted,

ARTHUR W. NYE,

Treasurer.

Examined and found correct, Feb. 2, 1924.

F. E. MILLER,

Auditor.

Report of the . AUDITOR

Report of Taxes, Feb. 11, 1924.

Tax of 1920 and 1921.

Uncollected Feb. 3, 1923		\$1,871 55
Since collected	760 72	
Interest collected	151 00	151 00
St. Ry. property taxed for bought by Town.	1,110 83	

	2,022 55	2,022 55
--	----------	----------

Tax of 1922.

Uncollected Feb. 3, 1923		3,423 29
Since collected	3,373 78	
Interest collected	97 80	97 80
Moth tax collected	75 72	75 72
Since abated	45 56	
Still uncollected	8 95	

	3,596 81	3,596 81
--	----------	----------

Tax of 1923.

Total tax on Collector's book		35,469 27
Since collected	31,612 34	
Since abated	127 49	
Interest collected	74 24	74 24
Moth tax collected	386 37	386 37
Still uncollected	3,729 44	

	35,929 88	35,929 88
--	-----------	-----------

I have examined the several reports and books of the Town Officers in this report and found them correct.

F. E. MILLER,

Auditor.

Town Warrant Annual Town Meeting

WORCESTER, SS.

To either of the Constables of the Town of Westminster in the
County aforesaid, GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of WESTMINSTER, qualified to vote in Elections and Town Affairs, to meet at the TOWN HALL, in said Westminster, on MONDAY the third day of MARCH, 1924, at nine o'clock in the forenoon, then and there to act on the following ARTICLES:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To hear the reports of any committee chosen by the Town, and to act in relation thereto.

Article 3. To choose all necessary Town Officers for the ensuing year; also to vote by ballot "Yes or No" on the question, Shall license be granted for the sale of certain non-intoxicating beverages in this Town?

Article 4. To raise and appropriate such sums of money as may be necessary for the support of schools, repairs of roads, repairs of bridges, pay of Town Officers, Soldiers' Relief, Forbush Library, electric lights for streets, Town Hall and Fire Station, cemeteries, Post 69, G. A. R., to observe Memorial Day and care of grounds around the monument, care and upkeep of the World War Soldiers' Memorial, Fire Department, Board of Health, Tree Warden, bonds for the Town Clerk, Treasurer, and Collector of Taxes, removing snow from sidewalks in center village, opening roads in winter, maintenance of Town Hall building, miscellaneous and contingent expenses, payment of stone-crusher note, interest on borrowed money, guide-boards.

Article 5. To see what compensation the Town will allow the Collector of Taxes for the ensuing year, and determine the terms upon which they shall be collected, or act in relation thereto.

Article 6. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1924, and to issue a note or notes therefor payable within one year, and any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article 7. To see if the Town will accept the list of jurors as revised by the Selectmen, or act relative thereto.

Article 8. To choose all necessary committees for the ensuing year.

Article 9. To see if the Town will choose an agent or agents to prosecute and defend all suits in behalf of the Town, or act in relation thereto.

Article 10. To see what sum of money the Town will raise and appropriate for the use of the Moth Superintendent in destroying the gypsy and brown tail moths, or act in relation thereto.

Article 11. To see if the Town will raise and appropriate any sum of money to carry out the provisions of Chapter 502 of the Acts of 1906, in regard to medical inspection in the schools, or act thereon.

Article 12. To see if the Town will vote to empower the Collector of Taxes to use all means for collecting taxes which a Town Treasurer may use when appointed Collector.

Article 13. To see if the Town will raise and appropriate any sum of money for the improvement and repairs of highways, under Chapter 81, Section 26 of the General Laws, or act in relation thereto.

Article 14. To see if the Town will raise and appropriate any sum of money to continue the improvement of the Worcester road, or act in relation thereto.

Article 15. To see if the Town will vote to build and erect a wooden school building to contain six rooms and an assembly hall, on

the Upton School lot, and raise and appropriate money for the same, or act in any way relative thereto.

Article 16. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, and in accordance with the provisions of the law relative thereto, to borrow a sum of money not exceeding thirty thousand dollars to build and erect the building specified in the previous Article, said building to be constructed under the direction of a Committee consisting of the Selectmen and School Committee, or act in any way relative thereto.

Article 17. To see if the Town will raise and appropriate any sum of money for the purpose of shingling the hearse-house, or act in relation thereto.

Article 18. To see if the Town will raise and appropriate any sum of money for beautifying the plot of land at the head of Cross Street on the Worcester road, or act in relation thereto.

Article 19. To see if the Town will raise and appropriate any sum of money for the purpose of building a cement sidewalk on Nichols Street from Main Street to the end of Wm. E. Putney's land in front of the Frederick Nichols place, or act in relation thereto.

Article 20. To see if the Town will choose a Highway Surveyor for the ensuing year.

Article 21. To see what sum of money the Town will appropriate to finish work on the Common, or act in relation thereto.

Article 22. To see if the Town will raise and appropriate any sum of money for the purpose of installing street lights on the road leading from Academy Hill to the South Westminster road, or act in relation thereto.

Article 23. To see if the Town will raise and appropriate any sum of money for the purpose of extending the electric lighting service in any section or sections of the Town, or act relative thereto.

Article 24. To see if the Town will raise and appropriate any sum of money for the purpose of providing a building to house the road machines and other property belonging to the Town, or act in relation thereto.

Article 25. To see if the Town will raise and appropriate any sum of money for the purpose of providing new seats for the main hall in the Town Hall building, or act in relation thereto.

And you are directed to serve this warrant by posting up attested copies thereof at the Town Hall and Post Office in said Town, seven days, at least, before the time for holding said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this ninth day of February, in the year one thousand nine hundred and twenty-four.

FRANK W. DERBY,
LUCIUS W. FRENCH,
FRED A. GOODRIDGE,

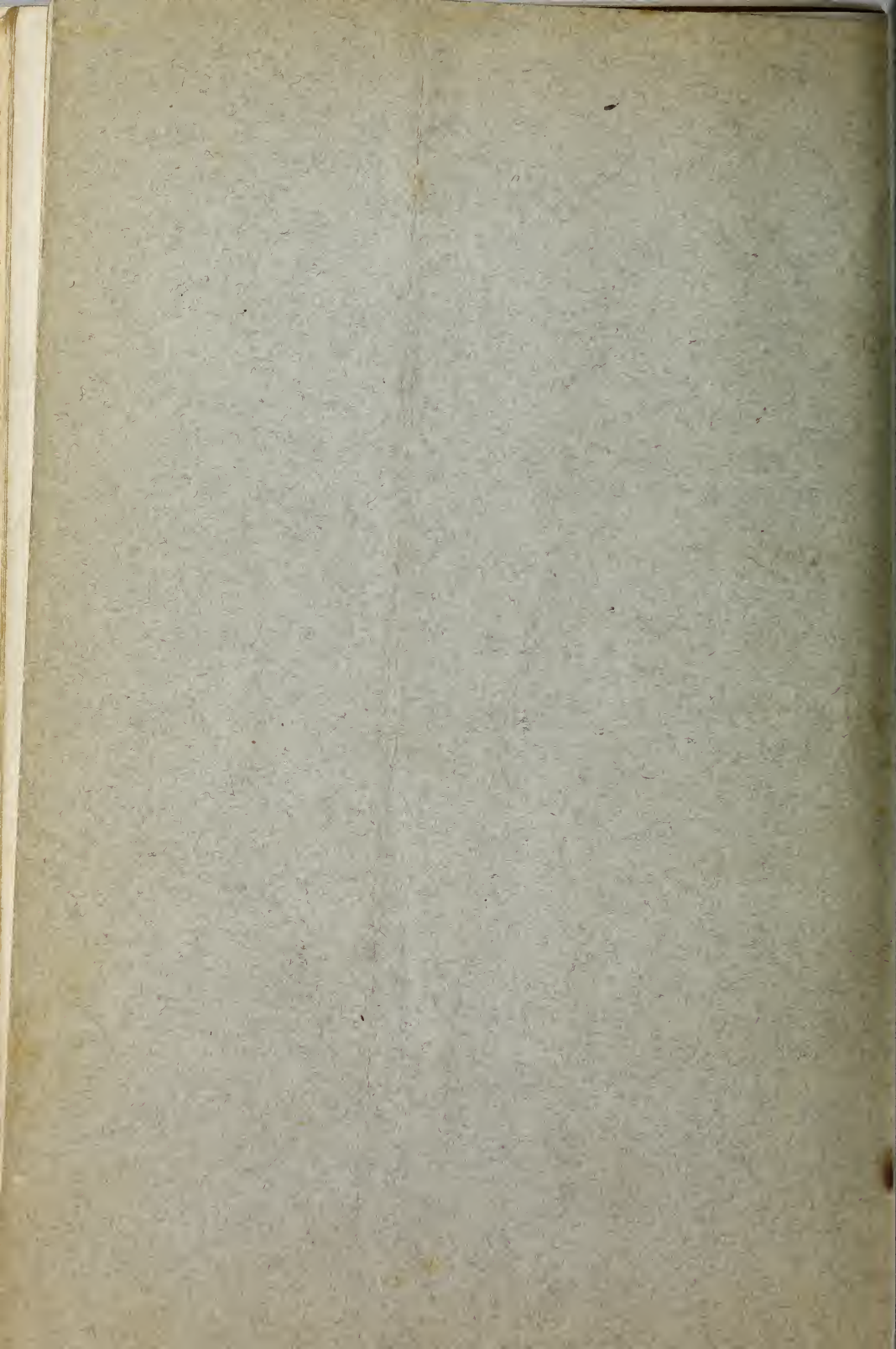
Selectmen of the Town of Westminster.

A true copy, Attest:

FRANK W. DERBY,
Chairman of Selectmen.

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ANNUAL REPORTS

—OF THE—

TOWN OFFICERS

—OF—

WESTMINSTER, MASS.,



—FOR THE—

Year Ending December 31

1924

HATTON PRESS, INC.
Gardner, Mass.



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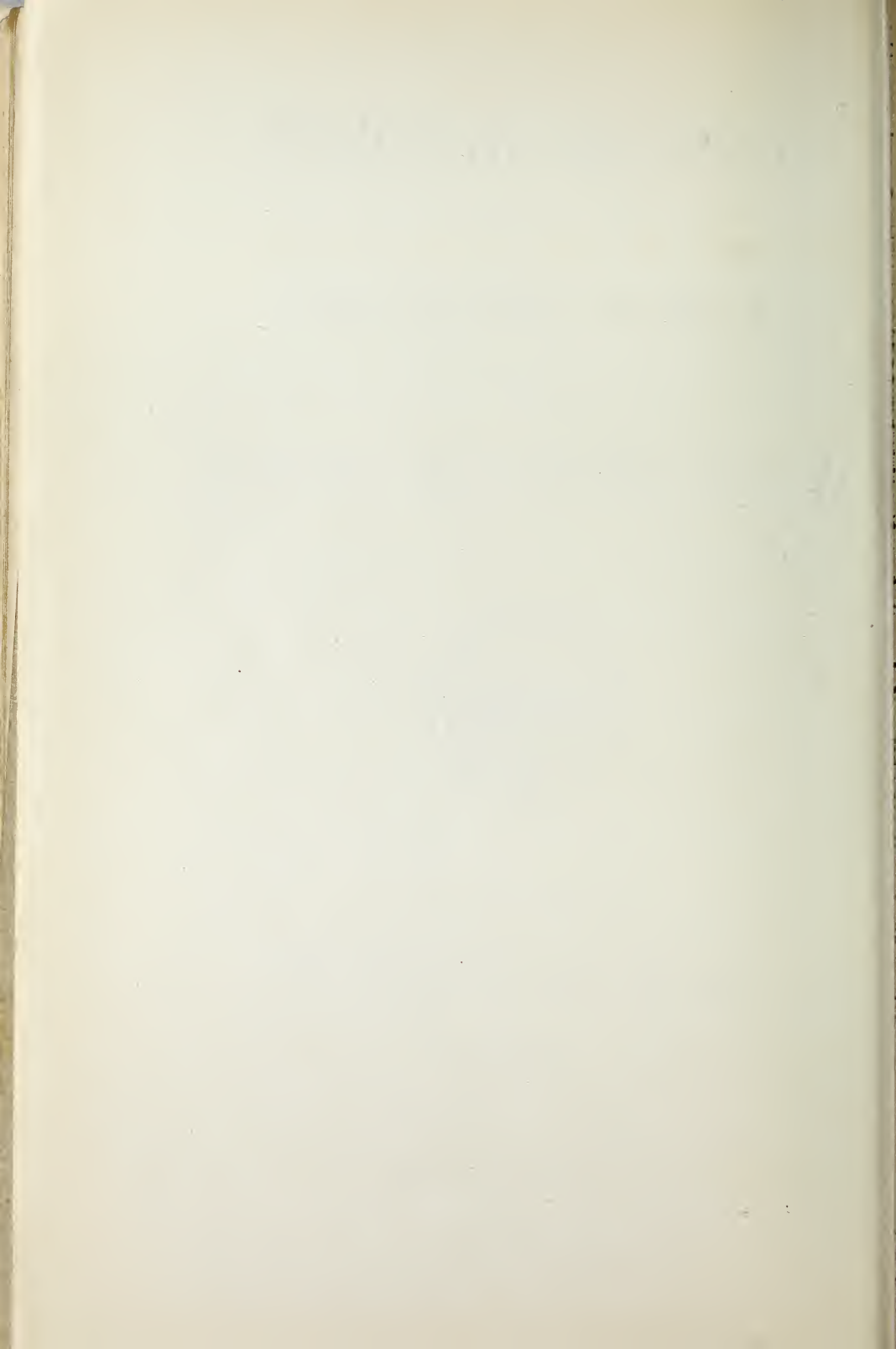


—FOR THE—

Year Ending December 31

1924

HATTON PRESS, INC.
Gardner, Mass.



REPORT OF THE TOWN CLERK

FOR THE YEAR ENDING DEC. 31, 1924.

There were eight Town Meetings held during the year 1924.
(In the following reports of Town Meetings it is a synopsis from
the records of each meeting.)

TOWN MEETING HELD JAN. 19, 1924

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. Voted to appropriate from unexpended funds in the
Town Treasury to provide for overdrafts in certain departments
for the year 1923 as follows:

Miscellaneous Department.....	\$230 06
Bonds for Town Officers.....	2 50
Interest on borrowed money.....	351 33

Meeting dissolved,

CHARLES F. GILES,
Town Clerk.

ANNUAL TOWN MEETING HELD MARCH 3, 1924

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. F. W. Fenno, for the 150th anniversary committee,
reported that said committee had voted to reduce the price of

the anniversary books to \$1.00 for the cloth bound, and 50 cents for the paper covered books and that the books would be on sale at the public library hereafter. Voted that the report be accepted and said committee be discharged.

Art. 3. The following is a list of Town Officers chosen, together with those whose term of office has not expired:

TOWN CLERK

Charles F. Giles

TREASURER

Frank W. Fenno

SELECTMEN

For one year, Frank W. Derby

For two years, Fred A. Goodridge

For three years, Lucius W. French

OVERSEERS OF THE POOR

For one year, Lucius W. French

For two years, Frank W. Derby

For three years, Hobart Raymond

ASSESSORS

Arno E. Hurd was chosen for three years

Cyrus T. Miller, term expires March, 1925

Carlos E. Barron, term expires March, 1926

SCHOOL COMMITTEE

Charles B. Shannon was chosen for three years

Katherine T. Dutton, term expires March, 1925

Thaddeus B. Fenno, term expires March, 1926

LIBRARY TRUSTEES

Sarah J. Wyman was chosen for three years

Winfield S. Randall, was chosen for three years

Lucy M. Giles, term expires March, 1925

Cyrus T. Miller, term expires March, 1925

Ida E. Merriam, term expires March, 1926

Frank W. Fenno, term expires March, 1926

CEMETERY COMMISSIONERS

Windsor F. Neal was chosen for three years

Elmer Walker, term expires March, 1925

Frank S. Parks, term expires March, 1926.

AUDITOR

Frank E. Miller

TAX COLLECTOR

Windsor F. Neal

CONSTABLES

Harold A. Towle

Herbert N. Battles

Otto H. Conant

TREE WARDEN

Otto H. Conant

SURVEYORS OF WOOD, LUMBER AND BARK

Frank S. Smith

Wickliffe H. Waterhouse

Ernest Lovewell (declined)

Edward Hetu

George A. Mather

Henry Waltonen

Edward R. Flagg

Arthur E. Merriam

Charles H. Dupee

Walter H. Laws

LIQUOR LICENSE QUESTION

Yes, 18 (eighteen).

No, 89 (eighty-nine).

Art. 4.

APPROPRIATIONS

Note—In the following table appropriations under other articles are also included in order to show the total amount appropriated.

Schools, (in addition to what is received from the State)	\$13,232 00
Repair of Bridges	500 00
Pay of Town Officers, (including \$200 for Accountant)	1,700 00
Soldiers Relief	200 00
Forbush Library, Dog Tax Fund and	800 00
Electric Lights for Streets and Town Buildings	1,800 00
Cemeteries	600 00
Memorial Day	110 00
Fire Department	1,500 00
Tree Warden	300 00
Bonds for Town Officers	142 50
Snow removal from sidewalks	100 00
Opening roads in Winter	1,000 00
Maintenance of Town Hall building	200 00
Miscellaneous and Contingent expenses	1,500 00
Payment of Stone Crusher note and interest on money	1,700 00
Moth Superintendent	520 63
Medical inspection of Schools	75 00
Highways, under State supervision	4,000 00
For use of Committee on new school project	200 00
Hearse House repairs	75 00
Plot at Cross Street	15 00
Cement sidewalk on Nichols Street	150 00
Work on Common	10 00
Electric Lights, Common to So. Westminster Road	75 00
Electric Lights, service on other streets	500 00
Improvement of Worcester road	2,000 00
Total to raise by taxation	\$33,580 13
Also for Worcester road unexpended balance of	616 56

Guide Boards unexpended balance	49 75
Total	<u>\$34,246 44</u>

Art. 5. Voted that the Tax Collector be allowed one cent on each dollar collected and subject to the following conditions:— All discounts abolished. All taxes paid after October 1st, 1924 shall pay six per cent per annum additional.

Art. 6. Voted to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1924, and to issue a note or notes therefor payable within one year, any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Art. 7. Voted to accept the list of jurors as revised by the Selectmen.

Art. 8. Voted, and chose the Selectmen as a committee to confer with Fitchburg officials in regard to the betterment of travelling conditions, drifting of snow, etc., on the Worcester road abutting the Meeting-house pond land owned by the City of Fitchburg.

Voted to authorize the Selectmen to appoint a finance committee.

Art. 9. Voted, and chose the Selectmen as agents to prosecute and defend all suits in behalf of the Town.

Art. 10. Voted \$520.63 for use of Moth Superintendent.

Art. 11. Voted \$75 for medical inspection of schools.

Art. 12. Voted to empower the Collector of Taxes to use all means for collecting taxes which a Town Treasurer may use when appointed Collector.

Art. 13. Voted \$4000.00 for the improvement and repair of highways under State supervision.

Art. 14. Voted to appropriate the unexpended balance of \$616.56 for the improvement of Worcester road, and also to raise and appropriate \$2000.00 for the same purpose, providing the State and County allot \$3000.00 each for such improvement.

Art. 15. Voted that a committee, consisting of the Selectmen, the School Board with Ernest Vieweg, Mrs. Lucy Story and Arthur Merriam act as a committee to investigate the school building needs of the Town; Said committee to report at a special town meeting in about ninety days.

Voted to appropriate \$200 for use of said committee.

Art. 16. (Article to see if the Town will build a new school house).

Voted to pass the article.

Art. 17. Voted \$75 to repair Hearse house.

Art. 18. Voted \$15 for plot of land at head of Cross Street.

Art. 19. Voted \$150 for building a cement sidewalk on Nichols street from Main street to end of W. E. Putney land—The abutters to be assessed one-half the expense.

Art. 20. (Article to see if the Town will choose a Highway Surveyor for the ensuing year) .

Voted to pass the article.

Art. 21. Voted \$10 for work on Common. Voted that any improvements on the Common for sport purposes should be paid for with private subscription and subject to the approval of the Selectmen.

Art. 22. Voted \$75 for installing street lights on road leading from Academy Hill to So. Westminster Road.

Art. 23. Voted \$500 for the purpose of extending the electric lighting service in any section or sections of the town, with amendment that the Selectmen take up the matter with the Legislature to legalize such action.

Art. 24. Voted, and chose F. A. Goodridge, C. L. Smith and F. A. Merriam as a committee to report at some future meeting in regard to the matter of providing a building to house the road machines and other property belonging to the town.

Art. 25. (Article to provide new seats for town hall.)

Voted to pass the article.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

TOWN MEETING HELD APRIL 16, 1924

Article 1. Philip H. Loughlin was chosen Moderator.

Art. 2. Voted to petition for the installation of an accounting system by the Commonwealth.

Art. 3. Voted to raise and appropriate \$500 for the purpose of installing the State accounting system.

Art. 4. Voted to raise and appropriate \$100 for the purpose of repairing sidewalks.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

PRESIDENTIAL PRIMARY ELECTION

The Primary to choose delegates to the National Conventions of the Republican and Democratic Parties was held April 29, 1924. The polls were open from 4 to 8 o'clock, P. M.

Number of Republican votes cast.....39

Number of Democratic votes cast.....4

At 9.30 o'clock ,P. M. it was voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

STATE PRIMARY HELD SEPTEMBER 9, 1924

Republican vote for Govenor:

Alvan T. Fuller.....91

James Jackson.....69

Blanks.....4

Number of Republican ballots cast.....164

Democratic vote for Governor:

James M. Curley.....3

Number of Democratic votes cast.....3

Republican Town Committee elected:

Cyrus T. Miller

Lucy M. Giles

Hobart Raymond

Mildred Nye

Edgar E. Fenno

Democratic Town Committee elected:

William H. Griffin

Judson Foster

Andrew C. Ham

John F. Ballou

Charles H. Dupee

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

PRESIDENTIAL AND STATE ELECTION HELD

NOVEMBER 4, 1924

The polls were open from 6.00 A. M. to 4.00 P. M.

Vote for Presidential Electors:

Coolidge and Dawes, Republican.....	336
Davis and Bryan, Democratic.....	20
Foster and Gitlow, Workers Party.....	0
Johns and Reynolds, Socialist, Labor.....	3
LaFollette and Wheeler, Independent Progressive	14
Blanks.....	13
Whole number of ballots cast.....	386

Vote on Referendum Question No. 3

To prohibit manufacture, transportation, etc. of intoxicating liquors

Yes.....	223
No.....	82
Blanks.....	81

Referendum No. 6

Shall daylight saving be retained.

Yes.....	117
No.....	208
Blanks.....	61

Referendum No. 7

Child Labor question:

Yes.....	97
No.....	211
Blanks.....	78

At 7.00 o'clock P. M. voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

TOWN MEETING HELD NOVEMBER 4, 1924

Article 1. Frank W. Derby was chosen Moderator.

Art. 2. Voted that the Town accept the gift of land adjoining Mt. Pleasant Cemetery so generously offered by Mr. George A. Mirick in memory of his wife, Mary L. Mirick, and that the Town Clerk forward to Mr. Mirick a testimonial of thanks, together with a copy of the vote of acceptance.

Art. 3. Voted to sell the hearses owned by the Town.

Art. 4. Voted to appropriate the amount to be received for schools from the State to the school account.

Art. 5. Voted to authorize the Selectmen to transfer any unexpended balances in any account at the close of the year to any account that may show an overdraft.

Art. 6. Voted that the Town appropriate the sum of \$336 for the payment of State Aid.

Art. 7. Voted to appropriate the sum of \$23.70 to cover certain overdrafts in the year 1923.

Art. 8. Mrs. K. T. Dutton reported for the committee chosen at last annual Town meeting to investigate the school building needs of the Town.

Art. 9. Mr. L. W. French presented the motion:—that the Town will indemnify the Commonwealth of Massachusetts against any and all claims for land, grade and drainage damages which may be caused by or result from the laying out, alteration and reconstruction of State Highway in Westminster and that the Selectmen be authorized to sign an indemnity agreement therefor, in behalf of the Town, indemnifying the Commonwealth as aforesaid.

Voted in the negative.

Art. 10. Article to see if the Town will sell a parcel of land situated on the Academy Hill. Voted to lay on the table.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

TOWN MEETING HELD NOVEMBER 15, 1924

Article 1. Arno E. Hurd was chosen Moderator.

Art. 2. Voted that Mr. J. A. Johnson, District engineer, be allowed the privilege of the floor to show plan and explain the subject matter of this article.

Voted that the Town will indemnify the Commonwealth of Massachusetts against any and all claims for land, grade and drainage damages which may be caused by, or result from the laying out, alteration and reconstruction of State Highway in Westminster, and that the Selectmen be authorized to sign an indemnity agreement therefor in behalf of the Town indemnifying the Commonwealth as aforesaid.

Voted to dissolve the meeting.

CHARLES F. GILES,
Town Clerk.

BIRTHS, DEATHS and MARRIAGES

FOR THE YEAR ENDING DEC. 31, 1924

Note—If any error in names or dates are noticed, or any omissions, please inform the Town Clerk.

Births recorded.....	25
Deaths recorded.....	19
Brought into Town for burial, (non-resident)....	15
Marriages recorded.....	15

BIRTHS 1924

<i>Date</i>	<i>Name of Child</i>	<i>Names of Parents</i>
Feb. 11	Francis Leo Silverberg	Leo T. and Lydia A.
Feb. 13	Dorothy Lorraine Terpstra	Richard F. and Mary
Feb. 14	Harold Allan Towle, Jr.	Harold A. and Marion P.
Feb. 17	Edward Eugene Barrett	Ernest T. and Lavina
Apr. 2	Evelyn Frances Laroue	Wilfred H. and Mamie R.
May 3	Esther Elvira Lamsa	Mikko and Ellen E.
May 14	Reino Gunnar Niemi	Kasper and Hilma
May 20	Pauline O'Hearn McNalley	Paul and Florence
May 21	Jean Merriam	Arthur E. and Lila M.
June 11	Evelyn Virginia Ciuffetti	Nazzareno and Virginia
June 15	Lillian Taylor	James and Eva
June 24	Lillian Lenimitly Niemi	Kalle and Helma
Aug. 1	Eva Vellamo Tuoma	John and Ida
Aug. 4	Arthur Edson Coddington, Jr.	Arthur E. and Edith M.
Aug. 24	Frank Skorko	John and Judwig
Aug. 27	Theman Glenwood Tuttle, Jr.	T. Glenwood and Marion B.
Sept. 3	Ruth Pearl Herold	William and Adrienne

<i>Date</i>	<i>Name of Child</i>	<i>Name of Parents</i>
Sept. 7	Leonard William Marsh	Neil L. J. and Marion
Sept. 10	Ann Lydia Merriam	Harold D. and Emma
Oct. 12	Priscilla Jeanette Amidon	Edgar B. and Vesta S.
Nov. 13	J. Antoine Leo Laporte	Antoine and Marie J.
Dec. 14	Douglas Elwood Hicks	Arthur C. and Esther
Dec. 22	Joseph Wilfrid Robillard	Ubaldo and Georgianna

DEATHS 1924

<i>Date</i>	<i>Name</i>	<i>Yrs.</i>	<i>Mos.</i>	<i>Days</i>
Jan. 27	Charles N. Gleason	67	2	11
Jan. 31	Nathaniel Eaton	81	1	13
Feb. 10	Albert F. Cowdrey	61	10	11
Feb. 21	Agnes L. (Dollaff) Reed	62	6	21
Feb. 22	Clifford A. Raymond	69	11	14
Mar. 13	Angeline (Snook) Gleason	67		
Apr. 14	Charles F. Bolton	73	9	5
Apr. 20	Emeline M. (Davis) Howard	74		27
Apr. 21	Joseph Gordon	73	9	4
Apr. 22	Martha A. (Marshall) Lewis	94		7
May 3	Henry A. Bolton	69	7	28
May 30	Ruby B. (Wilbur) Putney	90	5	24
June 2	Jacob E. Ojala		4	13
June 15	Ellen M. (Lynde) Platts	74	11	15
July 25	George H. Stockwell	78	9	
Aug. 31	Joseph E. Fournier	63		5
Sept. 18	Infant			
Oct. 23	William Tyrranen	59		
Nov. 6	Elizabeth Prescott	92	8	6

BROUGHT INTO TOWN FOR BURIAL (Non-Resident)

<i>Date of Death</i>	<i>Name</i>	<i>Yrs.</i>	<i>Mos.</i>	<i>Days</i>	<i>From</i>
Feb. 13	Frank Barrell	70	6	18	Ashburnham
Mar. 13	George K. Walcott	80	5	19	Chelsea
Mar. 13	Augustus Gleason	67			Gardner

<i>Date of Death</i>	<i>Name</i>	<i>Yrs.</i>	<i>Mos.</i>	<i>Days</i>	<i>From</i>
Mar. 30	Harold M. Lammers		2		Fitchburg
Apr. 14	William J. Cutting	78	5	1	Worcester
Apr. 25	Janet Scott	71	4	8	Chelmsford
May 21	Mary L. Mirick	58		23	Cambridge
June 4	Wayland E. Baker	68	11	17	Fitchburg
Aug. 21	Alfred L. Brooks	88	1	3	Lynnfield
Aug. 29	James Flannagan	69	11	17	Charlton
Sept. 2	Herbert A. Pierce	76	6	1	Charlton
Sept. 18	Anna M. Adams	88			Worcester
Oct. 13	Clara J. Brown	70	3	13	Leominster
Oct. 26	Lucy M. Wood	71	4	15	Leominster
Dec. 11	Betsey E. Bullard	75	1	11	Gardner

MARRIAGES 1924

<i>Date and Place of Marriage</i>	<i>Name</i>	<i>Residence</i>
January 29 So. Ashburnham	George J. Fagan Eva R. Caouette	Westminster Ashburnham
April 9 Fitchburg	Paul E. Derby Mary A. (Merrill) Viall	Westminster Lunenburg
June 1 Westminster	Harold M. Whitney Ethel Hall	Fitchburg Fitchburg
June 7 Fitchburg	John B. Gordon Susie Wells	Westminster Gardner
June 22 Lunenburg	Hugo A. Jamnback Signe M. Nevalainen	Westminster New York, N. Y.
June 24 Bellows Falls, Vt.	Phillips A. Hills Bertha M. Cotton	Glastonburg, Vt. Westminster

<i>Date and Place of Marriage</i>	<i>Name</i>	<i>Residence</i>
June 25 Westminster	Frederick O. Fletcher Dorothy L. Bartlett	Templeton Winchendon
August 9 Westminster	Edward W. Balcom Arline Walkonen	Lunenburg Westminster
August 14 Jaffrey, N. H.	Edwin W. Streeter Evelyn L. Peckham	Westminster Lynn
August 29 Westminster	Harry C. French Lottie M. (Cheney) Moran	Gardner Gardner
September 27 Gardner	Otto Matson Hilma Luhtala	Westminster Hubbardston
September 27 Gardner	George W. Knight Lillian E. Luhtala	Westminster Hubbardston
October 3 Westminster	Ralph W. Clark Charlotte A. (Ham) Burnett	Gardner Westminster
October 16 Gardner	Franczisek Uryn Frances (Swiebowska) Suchodska	Westminster Gardner
October 18 Gardner	Emil Leino Ida Pelkonen	Gardner Westminster

DOG LICENSE ACCOUNT

For the Year Ending December 31, 1924

Licenses have been issued to the following persons:

Antilla, Isaac	\$2 00	Dutton, C. R.	\$2 00
Arvio, Chas.	2 00	Earl, Bertha	2 00
Autyo, Waino	2 00	Earl, H. C.	2 00
Baker, Lizzie E.	2 00	Femmino, Angelo	2 00
Barrett, Eugene	2 00	Flagg, Wallace (2)	4 00
Barrows, E. L.	2 00	French, Marshall	2 00
Bassett, Lysander	5 00	Frye, J. A.	2 00
Battles, Herbert (2)	7 00	Goodridge, Wilfrid	5 00
Battles, R. W. (4)	11 00	Hadd, Valmore	2 00
Bean, John	2 00	Halfors, Theo	2 00
Beauchene, George	2 00	Hamalanen, Kalle	2 00
Black, William	2 00	Hamilton, E. M. (2)	4 00
Brackett, E. R.	2 00	Handlin, M. E.	5 00
Braks, Emma	2 00	Hanks, Henry	5 00
Brown, Alice J.	2 00	Hanninen, Otto	2 00
Buckman, Wm.	5 00	Harrocks, S.	2 00
Buckwald, Marion	2 00	Heald, F. H.	2 00
Canham, L. H.	2 00	Hemmi, Ida	2 00
Carey, John (2)	4 00	Hill, John	5 00
Chase, H. C.	2 00	Hintala, E.	2 00
Ciuffetti, N.	2 00	Holm, Carl	2 00
Cotton, John	2 00	Howard, Albert	2 00
Cousins, Ivan	2 00	Hutchinson, Bertha	2 00
Cummings, Nathan (3)	6 00	Ikaheimo, J.	2 00
Curtis, F. A.	2 00	Jaaskelinen, H.	2 00
Curtis, H. L. (2)	10 00	Jalonen, N.	2 00
Davis, Alfred	5 00	Jamnback, H.	2 00
Dawley, C. B.	2 00	Johnson, Robert	2 00
Dawley, G. L.	2 00	Kangas, Henry	2 00
Dupee, C. H.	2 00	Kaustinen, N.	2 00
Durling, K. T.	2 00	Kinnari, Karle	2 00

Knower, C. F.	\$2 00	Peters, J. A.	\$2 00
Kruas, Hilda	2 00	Peterson, John	2 00
Lamsa, Miko	2 00	Putney, Laura (2)	4 00
Laukkenen, Waino	2 00	Rameau, Arthur	2 00
Laws, Anna C.	2 00	Rameau, George (2)	10 00
Lehtinen, Ellen	2 00	Reed, E. B.	2 00
Lehtonen, Frank	2 00	Reed, Leslie (2)	7 00
Lerikkanen, Kalle	2 00	Reynolds, Chas.	5 00
Leighton, Elmer	5 00	Rhodes, G. O.	2 00
Loughlin, P. H., Jr.	2 00	Roiha, Esais	2 00
Mackey, Otto	2 00	Root, Thomas (2)	4 00
Maggs, Percy V.	2 00	Rowe, Chester	2 00
Maki, Gusti	2 00	Sakinen, Chas.	2 00
Maki, William	2 00	Sanderson, H. L.	2 00
Mansur, E. C.	2 00	Savilampa, Henry	2 00
Marsh, Neil	2 00	Seppala, Wilfred	2 00
Marshall, Phoebe	5 00	Shannon, C. B.	2 00
Matson, Otto	2 00	Shepard, H. A.	2 00
Mayranen, A.	2 00	Siiki, Matti	2 00
Mondville, Jos.	2 00	Skorko, John	2 00
Murdock, Warren	2 00	Stiles, Oliver	2 00
Mustonen, Henry	2 00	Stone, Melvin	2 00
Nelson, Edmund	5 00	Stronberg, John	2 00
Nelson, Jesse	2 00	Thompson, W. D.	2 00
Newcomb, Mary S.	2 00	Tonroos, Oscar	5 00
Newell, Fred	5 00	Towle, L. C.	2 00
Newton, Edmund	2 00	Tuomela, Peter	2 00
Nisuma, Frank	2 00	Tuominen, Kusti	2 00
Nitsche, Geo.	2 00	Vainonen, E. (2)	4 00
Nuimi, Herman	2 00	Vieweg, Ernest (3)	6 00
Nygard, Wilho	2 00	Vincent, F. W.	2 00
Page, F. J.	2 00	W. Fox Company (2)	10 00
Page, J. H.	2 00	Waltanen, Henry	2 00
Parrott, Alfred	5 00	Wartiainen, Peter	2 00
Penttila, Frank	2 00	Waterhouse, W. H. (2)	4 00
Percy, Paul F.	2 00	Wiinikainen, Abel	2 00
Percy, W. F.	2 00	Williams, Arthur	2 00

Winter, Kusti	\$2 00	Yankanski, Barney	\$2 00
Winton, Walter (2)	4 00	Young, Ralph	2 00
Yalonen, A.	2 00		
Total			\$391 00
At last Report			23 00
			<hr/>
			\$414 00
Amount in hands of Clerk, January 1, 1925			2 00
			<hr/>
			\$412 00
Less 170 Clerk's fees			34 00
			<hr/>
Amount sent to County Treasurer to December 1, 1924 . .			\$378 00

CHARLES F. GILES,

Town Clerk.

REPORT OF STATE AUDITOR

November 13, 1924.

To the Board of Selectmen:

Mr. Lucius W. French, Chairman,
Westminster, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Westminster for the period January 1, 1923, to June 23, 1924, and the installation of a system of accounts, as petitioned for by vote of the town and in accordance with the provisions of Section 35, Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division, who was placed in charge of the work.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Westminster for the period from January

1, 1923 to June 23, 1924, have installed a system of accounts in accordance with a vote of the town passed at the special town meeting on April 16, 1924, and report thereon as follows:

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were checked with the records in the several departments collecting money for the town and with the other sources from which money was paid into the town treasury, and the disbursements were checked with the selectmen's orders authorizing payments and with the records in the several departments. It was found that some payments had been made in cash, others by checks, and in some cases the selectmen's orders were used as checks against the bank account.

There were separate bank accounts for the school and highway departments, these departments drawing checks against the accounts, the checks, however, being signed by the town treasurer.

It was also found that it has been the custom for the treasurer to advance personal cash for the payment of town bills, with the result that when the cash was counted on June 23, 1924 there were unaccounted-for funds on hand aggregating \$492.61. This money represents either some unidentified receipt for which no record has been made, or funds advanced by the treasurer which have not been withdrawn.

Under the system installed all receipts are to be deposited in the bank, and all payments made by check and only upon warrants signed by the selectmen. The cash book should be balanced and reconciled with the bank account monthly, in order that the confusion which existed under the former methods may be eliminated in the future.

The appropriation accounts were checked with the town clerk's records of appropriations voted by the town.

In checking the appropriation accounts it was found that several accounts had been overdrawn, which is contrary to the provisions of Section 31, Chapter 44, General Laws, which reads as follows:

No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two thirds of the members of the city council, and in a town by a vote of two-thirds of the selectmen.

It was also noted that it has been the custom to credit receipts to certain departments in addition to the appropriations voted by the town. In this connection attention is called to the provisions of Section 53, Chapter 44, General Laws, which is as follows:

All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof.

I would therefore recommend that all appropriations be made for the full amount to be expended by each department; that all receipts be turned into the treasury as provided for in Section 53, Chapter 44, General Laws, previously quoted; and that the assessors estimate the receipts in determining the tax rate, in accordance with the provisions of Section 23, Chapter 59, General Laws. While this method is a change from the past, it will not increase the amount to be raised by taxation, but will enable the department officials to plan their work to better advantage, as they will know early in the year the sums at their disposal and can plan their work accordingly.

The books and accounts of the tax collector were examined and checked. The commitments were footed and reconciled with the assessors' warrants, the abatements were checked with the assessors' records of abatements granted, the recorded pay-

ments to the treasurer were verified by a comparison with the treasurer's books, and the outstanding accounts were listed and reconciled.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town. One reply was received stating that payment had been made; this was investigated and it was found that, through clerical error, the amount had not been posted to the commitment book. The collector's cash is over \$71, which would indicate that some other payments have been made which have not been entered on the books, although no other replies were received claiming that the accounts had been paid.

The town clerk's records of receipts for dog and hunting and fishing licenses issued for the county and the state, respectively, were examined, and payments to the county and the State treasurers were verified by receipts on file.

The surety bonds of the treasurer, the tax collector and the town clerk were examined and found to be in proper form.

The savings bank books and securities representing the investments of the several trust funds belonging to the town were personally examined, the income was proved and the recorded disbursements were verified.

In addition to the departments and accounts mentioned, the records of receipts for the rent of the town hall, the fees received by the sealer of weights and measures and the receipts for licenses granted by the selectmen were examined, checked and verified by a comparison with the treasurer's books.

Appended to this report are tables showing a reconciliation of the treasurer's cash, summaries of the tax and assessment accounts and trust fund transactions, together with a balance sheet showing the financial condition of the town as of June 1, 1924.

The books and accounts under the new system were opened as of January 1, 1924, and the financial transactions to June 23 were entered therein.

The system as installed provides for a reporting by every department, on especially designed forms, to the town accountant of all transactions relating to the finances of the town; in this way the books will reflect at all times the true financial condition of the town. The system further provides automatic checks which will furnish the administrative officers with information which should prove helpful in carrying on the work of the respective departments.

The primary object of a system of accounts is to insure a more efficient expenditure of public money. This can be done by keeping each department official constantly advised as to the condition of the appropriation under his control.

The statute specifically provides that the several departments shall not incur liabilities in excess of the sums appropriated for their use, with certain specific exceptions; it is necessary, therefore, to plan the work carefully in order that the greatest amount of service may be obtained with the means at hand.

The treasury warrant (upon which all payments are made) will be prepared by the town accountant. By the use of the warrant it can be seen whether there is a sufficient sum to the credit of the department on account of which the same is drawn before the warrant is approved by the selectmen, thereby preventing expenditures in excess of the sums appropriated.

Ample provision has been made for handling the accounts in a business-like manner, and with the accounts kept up-to-date, as I believe they will be, the several town officials will have available at all times information that will aid them in planning their work and will insure a complete statement of the financial condition of the town from time to time.

A list of the books and forms provided for the town, together with a brief description of their use and certain general instructions relative to the keeping of the accounts, follows:

- Journal for accounting officer
- Cash book for accounting officer
- Ledger for accounting officer
- Classification book for accounting officer
- Cash book for treasurer
- Schedule of departmental bills payable
- Treasury warrants
- Schedule of collector's payments to treasurer
- Schedule of departmental payments to treasurer
- Schedule of treasurer's receipts
- Schedule of tax abatements allowed
- Voucher folder
- General department pay-rolls
- School department pay-rolls
- Monthly statements

All of these books and forms are arranged so as to simplify the reporting and make possible a proper check on the accounting of public moneys; also to insure a classification of both receipts and payments. All moneys received from every source and paid to the treasurer are also reported to the accounting officer, in whose books will be recorded all cash transactions in detail, which will furnish an absolute check on the total.

Journal.—This is a bound book of the ordinary two-column stock type. It forms, together with the cash book, the medium from which all entries in the general ledger are posted, as it is of vital importance that no entry shall be originated in the general ledger.

The Journal is used for keeping a record of the debiting and crediting of items in the ledger, such as opening entries, budget appropriation entries, the entering of tax commitments, the abatement of taxes, accounts receivable, and all entries which are not strictly cash book transactions.

It is important that all Journal entries state clearly the ledger accounts which are to be debited and credited; also that a full explanation of the entry be made, in order that the transaction may be fully understood by anyone examining the accounts.

Cash Book (for Accounting Officer).—This is of loose-leaf form, made up of the treasurer's schedule of receipts on the debit side and of the duplicate treasury warrants on the credit side; these sheets are placed in a binder provided for this purpose, forming a book which should contain all transactions involving the receipt or the disbursement of cash, in order that the total transactions for a given period may be shown at a glance.

All entries made on the debit side of the cash book should clearly state the source from which the money was received and the department or account to which the same should be posted in the ledger; and all entries on the credit side should show to whom the money was paid and the appropriation on account against which the amount should be posted in the ledger.

All moneys received from every source will be reported to the accounting officer; therefore, in the latter's cash book will be recorded cash transactions which are similar to those of the treasurer, except in detail, and which will furnish an absolute check on the total.

Ledger.—This is of the loose-leaf type; when the several sheets are properly arranged and placed in the binder provided for the purpose, they form the general ledger, in which are recorded, in controlling accounts, all of the financial transactions of the town.

The accounts in the general ledger are separated and grouped in sections as follows:

- First:* Assets and liabilities
- Second:* Revenue accounts
- Third:* Appropriation accounts
- Fourth:* Funded or Fixed Debt
- Fifth:* Trust funds

From the Ledger, information relative to the condition of the several appropriations may be obtained readily and the administrative officers may keep constantly informed of the amounts expended, also of amounts available for the balance of the year. This information is very necessary in view of the statute which expressly forbids the incurring of liabilities in excess of the appropriations made for the use of the several departments; unless the work is well planned, it will be found that the appropriations will be exhausted before the end of the year, with much needed work still to be done.

Classification Book.—This book consists of loose-leaf forms with printed headings covering the chief sources from which revenue is received and objects for which money is expended, with blank spaces which allow for additional headings to cover important items that may seem desirable. These sheets are arranged in functional order and placed in a binder provided for the purpose, thus forming the principal source of detailed information regarding the receipts and disbursements of the town. They are arranged in a classified form that is generally accepted and adopted by accountants and students of municipal affairs. Provision is made for the recording of the date of the receipt, from whom received, and the source.

On the payment side will be shown the date of the bill, to whom paid, and the purpose or object of payment.

From this book definite information can readily be obtained of every cash transaction of the town; but its chief object is to furnish classification in a scientific manner, regardless of the method of making appropriations.

This book is also designed to bring the costs of each particular function or service together, so that by knowing the costs and intelligently comparing these with the service given, the taxpayer may judge of the efficiency or inefficiency of the administrative officers.

Cash Book (for Treasurer).—This is a bound book especially designed for the recording of all of the cash receipts and disbursements of the treasury department in one book.

Schedule of Bills Payable.—On these sheets each department should list all bills approved for payment, and should forward the same, accompanied by the original bills, to the accounting officer. From these the treasury warrants are prepared.

Treasury Warrants.—These are for listing the bills of the several departments. Warrants are submitted to the selectmen, together with the bills, for their approval, the bills first having been checked by the accounting officer and compared with the several appropriation accounts to which they are chargeable. The selectmen having signed the warrant, it is passed to the treasurer as his authority for payment.

Under the statute, the selectmen are required to approve all bills before they are paid by the treasurer; by using the treasury warrant, they can give greater attention to the bills and appropriation accounts without consuming any additional time.

Schedule of Collector's Payments to Treasurer.—These are especially designed forms for the reporting to the accounting officer of payments made to the treasurer by the collector. From these reports the accounting officer is enabled to classify properly the collector's receipts and verify the receipts reported by the treasurer.

Schedule of Departmental Payments to Treasurer.—This form is for the use of departments, except those for which special forms are prepared, for reporting payments to the treasurer.

Schedule of Treasurer's Receipts.—The treasurer will use these forms in reporting the cash receipts to the accounting officer. They form the basis of the debit entries in the accounting officer's cash book, and together with the schedules of payments to the treasurer, serve as an automatic check on the cash account, furnishing the accounting officer with the necessary information for keeping his accounts up to date at all times and also enabling statements to be drawn off showing actual cash transactions.

By the use of printed forms for the reporting of all items involving cash, but little time is required for reporting the same.

Schedule of Tax Abatements Allowed.—This form is for the use of the assessors in reporting abatements to the accounting officer, so that he may credit the collector with these items in addition to his cash payments to the treasurer. On the accounting officer's book, the collector is charged with the commitment and credited with collections paid the treasurer; if to the collections are added abatements allowed, the accounting officer's ledger will show, in his collector's account, the exact amount of outstanding taxes.

Voucher Folder.—This form is for the use of the town accounting officer and is designed for the purpose of securing uniformity in the filing of bills.

General Department Pay-rolls.—These are to be used by all departments, except the school department, in making up their weekly or monthly pay-rolls, and are designed for the purpose of securing uniformity in the pay-rolls of all departments.

School Department Payrolls.—These are especially designed for the use of the school department, provision being made for showing the gross amount of salary due each teacher or employee, the amount of deduction on account of the retirement fund, the net amount received by each person and the total amount to be sent to the treasurer of the retirement fund.

Monthly Statements.—These forms are used by the town accounting officer in notifying each department of the warrants drawn against its appropriation and the balance subject to draft.

Revenue.—Upon receipt of notice from the town clerk of appropriations voted by the town to be raised by taxation, a journal entry should be made debiting revenue and crediting the proper appropriation accounts. When the tax warrant is de-

livered to the collector, this account should be credited and taxes debited.

At the close of the year, journal entry should be made debiting all unexpended appropriation accounts (the object for which the appropriation was made having been completed) and crediting revenue. The estimated receipts account should also be closed out into the revenue account at the close of the year, and the revenue account closed into the excess and deficiency account.

Estimated Receipts.—The amount of estimated receipts deducted by the assessors in determining the amount to be raised by taxation should be debited to the estimated receipts account and the revenue account credited; as cash is received, estimated receipts should be credited and cash debited.

Taxes.—Upon the delivery of the assessors' warrant for the collection of taxes, a journal entry should be made debiting taxes with the total amount of the commitment and crediting revenue, state tax, county tax, state highway tax and overlay with the several amounts appearing in the warrant.

As money is paid into the town treasury, cash should be debited and the tax account credited. When abatements are granted by the assessors, a journal entry should be made crediting taxes and debiting overlay.

Commonwealth of Massachusetts, State Aid.—This account represents the amount due from the Commonwealth for State Aid disbursed during the previous year. Upon receipt of money from the State, cash should be debited and State Aid credited. At the close of the year, a journal entry should be made debiting State Aid due from the Commonwealth and crediting the Departmental Revenue with the amount of State Aid disbursed during the year.

Poor Department Accounts Receivable.—When bills are sent to the State, cities and towns, or individuals, for aid rendered

paupers not having a settlement in the town, a journal entry should be made debiting the poor department accounts receivable and crediting departmental revenue with the amount of the charge; as cash is received, the accounts receivable account should be credited and cash debited.

The same procedure should be followed in the case of accounts receivable of all departments rendering bills for amounts due the town.

Overlay.—Whenever abatements are granted by the assessors, a journal entry should be made debiting overlay and crediting taxes for the amount of the abatements. Any balance in the overlay account in excess of the amount of the warrant remaining to be collected or abated should, by journal entry, be transferred to the overlay reserve fund.

Overlay Reserve Fund (Overlay Surplus).—This account represents the surplus or difference between the overlay and the abatements granted by the assessors, and should be reserved for extraordinary or unforeseen expenses, as required by Section 25, Chapter 59 of the General Laws.

Revenue Loans.—Whenever loans are issued in anticipation of revenue, the cash account should be debited and the revenue loan account credited; when the loan is paid, a warrant should be drawn, revenue loan account debited, and cash credited.

Departmental Revenue (Not Available Until Collected).—This account represents revenue of the several departments on account of charges for services rendered or materials furnished. At the end of each month the amount of cash received on account of departmental charges should be credited by journal entry to the estimated receipts account and departmental revenue should be debited.

Net Bonded Debt.—When debt is incurred by the issue of bonds or notes (for other than temporary revenue loans), a

journal entry should be made debiting net bonded debt and crediting the specific loan account. When the bonds are paid, the specific loan account should be debited and net bonded debt credited.

Trust Funds.—When money is received the income of which is to be used for some specific purpose, cash should be debited and the special fund account credited. A warrant should be drawn authorizing the treasurer to deposit the amount in the savings bank, cash should be credited, and trust funds (cash and securities) debited.

As income is withdrawn from the bank, cash should be debited and the specific purpose for which the fund was created (such as library, cemeteries, etc.), credited. At the end of the year, the income in excess of the withdrawals should be entered on the books by debiting trust funds (cash and securities) and crediting the specific fund account.

While engaged in making the audit and installing the system of accounts, I received the hearty co-operation of the several town officials, and I wish, on behalf of my assistant and for myself, to express my appreciation for the assistance rendered and the courtesies received.

Respectfully submitted,

EDWARD H. FENTON,

Chief Examiner.

RECONCILIATION OF TREASURER'S CASH

Receipts, 1923.....		\$101,276 11
Cash overdrawn January 1, 1923, (advanced by treasurer).....	\$3,876 66	
Payments, 1923.....	87,810 02	
Cash balance December 31, 1923.....	9,589 43	
	<hr/>	\$101,276 11
Cash balance January 1, 1924.....	\$9,589 43	
Receipts January 1 to June 23, 1924.....	33,228 64	
	<hr/>	\$42,818 07
Payments January 1 to June 23, 1924...	\$38,189 27	
Cash balance June 23, 1924.....	4,628 80	
	<hr/>	\$42,818 07
Cash balance June 23, 1924.....	\$4,628 80	
Cash over.....	492 61	
	<hr/>	\$5,121 41
Cash in office June 23, 1924.....	\$346 86	

Gardner Trust Company:

Certificate of deposit.....	\$3,500 00	
Balance per check book (General....)	1,273 95	
Balance per check book (Highways..)	60	
	<hr/>	\$5,121 41

Gardner Trust Company (General)

Balance June 23, 1924, per bank statement...	\$2,541 06	
Outstanding checks per list.....	\$1,267 11	
Balance June 23, 1924 per check book.....	1,273 95	
	<hr/>	\$2,541 06

Gardner Trust Company (Highways)

Balance June 23, 1924, per bank statement...	\$972 92	
Outstanding checks per list.....	\$972 32	
Balance June 23, 1924, per check book.....	60	
	<hr/>	\$972 9 ₂

Gardner Trust Company (Schools)

Balance June 21, 1924, per bank statement...	\$701 39	
Deposited June 23, 1924—transferred from		
General Account.....	491 91	
	<hr/>	\$1,193 30

Outstanding checks per list.....		\$1,193 30
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TAXES, 1920

Commitment per warrant.....	\$30,866 91	
Detailed list in excess of warrant.....	30 71	
	<hr/>	\$30,897 62

Payments to treasurer:

1920.....	\$27,008 88	
1921.....	2,418 74	
1922.....	328 95	
1923.....	753 47	
	<hr/>	\$30,510 04

Abatements:

1920.....	\$65 00	
1921.....	21 25	
1922.....	6 00	
	<hr/>	\$92 25

Tax titles taken for town, 1923	\$295 33	
	<hr/>	\$30,897 62

TAXES—1921

Commitment per warrant.....	\$31,150 20
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Payments to Treasurer:

1921.....	\$25,612 81	
1922.....	4,622 81	
1923.....	7 25	
	<hr/>	\$30,242 87

Abatements:

1921	\$42 83	
1922	49 00	
	<hr/>	\$91 83
Tax titles taken for town, 1923		815 50
		<hr/> \$31,150 20

TAXES—1922

Commitment per warrant	\$31,158 99
Warrant in excess of detailed list	\$10 73

Payments to treasurer:

1922	\$27,459 28
1923	3,373 78
	<hr/> \$30,833 06

Abatements:

1922	\$265 69	
1923	45 56	
	<hr/>	\$311 25
Outstanding December 31, 1923		3 95
		<hr/> \$31,158 99

Outstanding January 1, 1924...	\$3 95
Payments to Treasurer, Jan. 1 to June 5, 1924	\$3 95

TAXES—1923

Commitment per warrant	\$35,395 98
Additional commitment	1,079 67
Detailed list in excess of warrant	133 31
	<hr/> \$36,608 96
Payments to Treasurer, 1923	\$31,612 34
Abatements, 1923	141 54
Outstanding December 31, 1923	4,855 08
	<hr/> \$36,608 96

Outstanding, January 1, 1924.....	\$4,855 08	
Moth credited as taxes.....	1 60	
Cash over.....	71 00	
	<hr/>	\$4,927 68
Payments to Treasurer Jan. 1 to June 5, 1924.....	\$2,603 07	
Abatements on commitment books to be abated by Assessors.....	51 30	
Outstanding June 5, 1924, per list.....	1,890 81	
Cash on hand June 5, 1924 (verified).....	382 50	
	<hr/>	\$4,927 68

MOTH ASSESSMENTS—1920

Commitment per warrant.....		\$349 72
Payments to Treasurer:		
1920.....	\$301 44	
1921.....	48 28	
	<hr/>	\$349 72

MOTH ASSESSMENTS—1921

Commitment per warrant.....		\$318 74
Payments to Treasurer:		
1921.....	\$263 49	
1922.....	55 25	
	<hr/>	\$318 74

MOTH ASSESSMENTS—1922

Commitment per warrant.....		\$386 82
Payments to Treasurer:		
1922.....	\$311 10	
1923.....	75 72	
	<hr/>	\$386 82

MOTH ASSESSMENTS—1923

Commitment per warrant.....		\$500 29
Payments to Treasurer, 1923.....	\$386 37	
Outstanding, December 31, 1923.....	113 92	
	<hr/>	\$500 29
Outstanding, January 1, 1924.....		\$113 92
Payments to Treasurer, January 1 to June 5, 1924.....	\$53 14	
Moth credited as taxes.....	1 60	
Outstanding, June 5, 1924, per list.....	59 18	
	<hr/>	\$113 92

F. W. SMITH POOR FUND

	Cash	Savings Bank Deposits	Securities (Mortgage)	Total
On hand at beginning of year, 1923.....	\$934 57	\$27,000 00	\$5,200 00	\$33,134 57
On hand at end of year, 1923.....	1,808 17	29,510 00	5,150 00	*36,468 17
Receipts				
Sale of land.....	\$2,460 00	Savings bank deposits.....		\$2,510 00
Payment on mortgage.....	50 00	Expended.....		1,073 50
Income.....	1,897 10	Cash on hand at end of year.....		1,808 17
Deposited by Town Treasurer in error.....	50 00			
Cash on hand at beginning of year.....	934 57			
Total.....	\$5,391 67	Total.....		\$5,391 67

*Includes \$50. deposited by Town Treasurer in error.

J. W. FORBUSH WORTHY POOR FUND

	Savings Bank		Total
	Deposits	Payments	
On hand at beginning of year, 1923.....	\$1,589 07		\$1,589 07
On hand at end of year, 1923.....	\$1,579 07		1,579 07
Receipts			
Income.....	\$ 74 25	Expended.....	\$ 84 25
Withdrawn from savings bank.....	10 00		
Total.....	\$ 84 25	Total.....	\$ 84 25

UPTON HIGH SCHOOL FUND

	Cash	Savings Bank Deposits	Securities (Stock)	Total
On hand at beginning of year, 1923.....	\$717 37	\$6,074 49	\$4,626 50	\$11,418 36
On hand at end of year, 1923.....	998 31	6,074 49	4,626 50	11,699 30
Receipts				
Income.....	\$635 40	Expended for school purposes.....		\$354 46
Cash on hand at beginning of year.....	717 37	Cash on hand at end of year.....		998 31
Total.....	\$1,352 77	Total.....		\$1,352 77

JOSEPH HAGER SCHOOL FUND

	Cash	Securities	Total
On hand at beginning of year, 1923.....		\$11,000 00	\$13,629 12
On hand at end of year, 1923.....	\$2,629 12	11,000 00	13,717 87
Receipts			
Income.....	\$619 50	Expended for school purposes.....	\$530 75
Cash on hand at beginning of year.....	2,629 12	Cash on hand at end of year.....	2,717 87
Total.....	\$3,248 62	Total.....	\$3,248 62

PRESTON P. ELLIS SCHOOL FUND

	Cash	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....			
On hand at end of year, 1923.....	\$38 75	\$1,000 00	\$1,038 75
Receipts			
Bequest.....	\$1,000 00	Savings bank deposit.....	\$1,000 00
Income.....	38 75	Cash on hand at end of year.....	38 75
Total.....	\$1,038 75	Total.....	\$1,038 75

TOWN LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....	\$1,800 00	\$1,800 00
On hand at end of year, 1923.....	\$1,800 00	1,800 00
Receipts		
Income.....	\$88 25	Expended for library purposes.....
Total.....	\$88 25	Total.....
		\$88 25

M. A. FARNSWORTH LIBRARY FUND

		Savings Bank Deposits	Total
On hand at beginning of year, 1923.....		\$525 00	\$525 00
On hand at end of year, 1923.....		525 00	525 00
Receipts		Payments	
Income.....	\$23 62	Expended for library purposes.....	\$23 62
Total.....	\$23 62	Total.....	\$23 62

C. A. FORBUSH LIBRARY FUND

		Savings Bank Deposits	Total
On hand at beginning of year, 1923.....		\$500 00	\$500 00
On hand at end of year, 1923.....		500 00	500 00
Receipts		Payments	
Income.....	\$22 50	Expended for library purposes.....	\$22 50
Total.....	\$22 50	Total.....	\$22 50

J. W. FORBUSH LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....	\$1,000 00	\$1,000 00
On hand at end of year, 1923.....	1,000 00	1,000 00

	Receipts	Payments	
Income.....	\$50 00	Expended for library purposes.....	\$50 00
Total.....	\$50 00	Total.....	\$50 00

A. R. HAGER LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....	\$600 00	\$600 00
On hand at end of year, 1923.....	600 00	600 00

	Receipts	Payments	
Income.....	\$30 00	Expended for library purposes.....	\$30 00
Total.....	\$30 00	Total.....	\$30 00

M. D. HAWES LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....	\$1,000 00	\$1,000 00
On hand at end of year, 1923.....	\$1,000 00	\$1,000 00

Receipts		Payments	
Income.....	\$50 00	Expended for library purposes.....	\$50 00
Total.....	\$50 00	Total.....	\$50 00

PRESTON P. ELLIS LIBRARY FUND

	Securities (Stock)	Total
On hand at beginning of year, 1923.....		
On hand at end of year, 1923.....	\$1,000 00	\$1,000 00

Receipts		Payments	
Bequest.....	\$1,000 00	Securities purchased.....	\$1,000 00
Income.....	38 75	Expended for library purposes.....	38 75
Total.....	\$1,038 75	Total.....	\$1,038 75

LUCY J. CHILDS LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....		
On hand at end of year, 1923.....	\$150 00	\$150 00

	Receipts	Payments	
Bequest.....	\$150 00	Savings bank deposit.....	\$150 00
Income.....	3 75	Expended for library purposes.....	3 75
Total.....	\$153 75	Total.....	\$153 75

M. A. CREED CEMETERY WALL FUND

	Cash	Securities (Par Value)	Total
On hand at beginning of year, 1923.....	\$193 60	\$1,000 00	\$1,193 60
On hand at end of year, 1923.....	\$245 73	1,000 00	1,245 73

	Receipts	Payments	
Income.....	\$ 52 13	Cash on hand at end of year.....	\$245 73
Cash on hand at beginning of year.....	193 60		
Total.....	\$245 73	Total.....	\$245 73

CEMETERY PERPETUAL CARE FUNDS

	Savings Bank Deposits	Total
On hand at beginning of year, 1923.....	\$8,687 58	\$8,687 58
On hand at end of year, 1923.....	9,299 37	9,299 37
Receipts		
Deposits for care.....	\$500 00	\$611 79
Income.....	435 29	323 50
Total.....	\$935 29	\$935 29
Payments		
Savings Bank deposits.....		\$611 79
Expended for care.....		323 50
Total.....		\$935 29

WYMAN WATER FUND

	Savings Bank Deposits	Securities (Par Value)	Total
On hand at beginning of year, 1923.....		\$15,000 00	\$15,000 00
On hand at end of year, 1923.....	\$3,500 00	11,500 00	\$15,000 00
Receipts			
Securities sold.....	\$11,000 00		\$7,500 00
Income.....	468 19		3,500 00
		Transferred to Town Treasury.....	468 19
Total.....	\$11,468 19		\$11,468 19
Payments			
Securities purchased.....			\$7,500 00
Deposited in savings banks.....			3,500 00
Transferred to Town Treasury.....			468 19
Total.....			\$11,468 19

TOWN OF WESTMINSTER
BALANCE SHEET—JUNE 1, 1924

GENERAL ACCOUNTS

Assets		Liabilities	
Cash:		Revenue Loans.....	\$20,000 00
General.....	\$6,240 40	Special Accounts:	
Celebration Committee.....	22 27	Celebration Committee.....	\$22 27
War Memorial Committee.....	550 06	War Memorial Committee.....	550 06
Hager Park Trustees.....	275 21	Hager Park Trustees.....	275 21
	<u>\$7,087 94</u>		<u>\$847 54</u>
Accounts Receivable:		Appropriation balances:	
Taxes, 1923.....	\$2,252 01	Town Officer's Salaries.....	\$1,568 20
Moth Assessments, 1923.....	60 78	Town Officers' Bonds.....	100 00
State Aid, State.....	336 00	Miscellaneous.....	715 97
Overdrawn Accounts:		Town Hall.....	92 10
Opening Roads.....	\$388 29	Fire Department.....	1,178 05
State Aid, 1924.....	140 00	Tree Warden.....	256 10
Appropriations, 1923.....	23 70	Moth.....	520 63
	<u>\$551 99</u>	Health.....	119 40
Revenue, 1924 (Appropriations).....	\$34,180 13	Inspection of Schools.....	75 00
Less collections—estimated re-		Highways.....	826 77
receipts.....	5,701 30	Bridges.....	433 40
	<u>\$28,478 83</u>	Removing snow, sidewalks.....	96 00
		Sidewalk, Nichols Street.....	150 00
		Worcester Street.....	1,850 88

Electric Lights.....	1,048 55	
Electric Lights, Special.....	575 00	
Sidewalk Repairs.....	100 00	
Guide Boards.....	49 75	
Soldiers' Relief.....	136 12	
Schools.....	1,872 67	
Library.....	317 44	
New School Committee.....	200 00	
Care of Common.....	10 00	
Care of Plot, Cross Street.....	15 00	
World War Memorial.....	56 70	
Installation of Accounting System.....	500 00	
Town Hall, Rent, War Tax.....	11 50	
Cemeteries.....	471 50	
Hearse House Repairs.....	75 00	
Interest.....	140 00	
Maturing Debt.....	1,000 00	
	<hr/>	\$14,561 73
Overlays reserved for abatements:		
Levy of 1922.....	\$123 95	
Levy of 1923.....	696 33	
	<hr/>	\$820 28
Reserve Fund, Overlay Surplus		\$2,012 96
Moth Assessment Revenue.....		113 92
Surplus Revenue.....		411 12
	<hr/>	<hr/>
		\$38,767 55

DEBT ACCOUNTS

Net Funded or Fixed Debt.....	\$4,500 00	
Stone Crusher Loan.....		\$4,500 00
	<u>\$4,500 00</u>	<u>\$4,500 00</u>

TRUST ACCOUNTS

Trust Funds:		
Cash and Securities.....	\$96,773 26	
F. W. Smith, Poor Fund.....		\$36,418 17
J. W. Forbush, Worthy Poor Fund.....		1,579 07
Upton High School Fund.....		11,699 30
Joseph Hager, School Fund.....		13,717 87
Preston P. Ellis, School Fund.....		1,038 75
Town Library Fund.....		1,800 00
M. A. Farnsworth, Library Fund.....		525 00
C. A. Forbush, Library Fund.....		500 00
J. W. Forbush, Library Fund.....		1,000 00
A. R. Hager, Library Fund.....		600 00
M. D. Hawes, Library Fund.....		1,000 00
Preston P. Ellis, Library Fund.....		1,000 00
Lucy J. Childs, Library Fund.....		150 00
M. A. Creed Cemetery Wall Fund.....		1,245 73
Cemetery Perpetual Care Fund.....		9,499 37
Wyman Water Fund.....		15,000 00
		<u>\$96,773 26</u>
	<u>\$96,773 26</u>	<u>\$96,773 26</u>

ACCOUNTANT'S REPORT

RECEIPTS

Taxes

Current Year:

Poll.....	\$637 00	
Personal.....	6,503 49	
Real estate.....	19,750 68	
		<hr/> \$26,891 17

Previous Years:

Real estate, 1922.....	\$3 95	
Real estate, 1923.....	4,410 89	
		<hr/> \$4,414 84

From State, Corporation, St. R. R., Bank, etc.:

From State:

Income Tax 1922 and prior.....	\$50 67	
“ “ 1923.....	143 00	
“ “ 1924.....	154 00	
“ “ 1924.....	55 00	
“ “ School.....	5,628 60	
National Bank Tax.....	5 04	
Corporation Tax, Public Service, 1923	11 81	
“ “ “ “ 1924	665 81	
“ “ “ “ 1924	1 70	
“ “ Business, 1923.....	25 45	
“ “ “ 1924.....	25 64	
“ “ “ 1924.....	455 00	
“ “ “ 1924.....	53 49	
Massachusetts School Fund.....	4,414 34	
Vocational Education.....	65 83	

Union School Superintendent.....	\$746 67	
High School, Tuition.....	775 00	
Tax Title Redemption, St. R. R.....	1,110 83	
	<hr/>	\$14,387 88

From Hager Park Trustees:

Wood for Town Hall.....	\$90 00	
“ “ School and Library.....	410 22	
Lumber, others.....	66 67	
	<hr/>	\$566 89

From Licenses:

Common Victualers.....	\$26 00	
Junk.....	5 00	
Pool.....	2 00	
Sunday.....	32 00	
Auctioneer's.....	2 00	
Gas.....	10 00	
Alcohol.....	3 00	
All others.....	11 50	
	<hr/>	\$91 50

From Court Fines.....	\$417 00
Dog Licenses (from County).....	337 97

Moth Assessments:

1923.....	\$79 58	
1924.....	267 00	
	<hr/>	\$346 58

General Government:

Town Hall:

Rent.....	\$185 50	\$185 50
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Protection of Persons and Property:

Inspection:

Inspection of Animals.....	\$47 00
Sealers Fees.....	14 89

Forestry:

Account Gypsy Moth.....	\$24 20
From Individuals (Forest Fires).....	7 50

From State:

Highways and State Road.....	\$6,322 50
Worcester Road, 1923 Contract.....	2,586 25
“ “ 1924 “	5,997 86
	<hr/> \$15,000 20

Charities:

From Charlton Poor Farm (share of profit).....	\$100 88
Reimbursement (Poor fund)...	35 00
State for State Aid.....	336 00
“ “ Soldier's Exemption..	21 87
	<hr/> \$493 75

Schools:

Sale of tickets.....	\$11 20
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Library:

Books sold.....	6 85
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Cemeteries:

Grass sold.....	12 00
Logs sold.....	4 50
	<hr/> \$34 55

Municipal Indebtedness:

Revenue Loan, No. 16.....	\$20,000 00
“ “ No. 17.....	15,000 00
	<hr/> \$35,000 00

Interest:

Tax Title Redemption.....	\$106 63
Taxes, 1923.....	126 88
Taxes, 1924.....	54 63
	<hr/> \$288 14

Income from Trust Funds:

Hawes Library Fund.....	\$50 00	
Farnsworth Library Fund.....	23 62	
C. A. Forbush Library Fund.....	22 50	
J. W. Forbush Library Fund.....	50 00	
Ellis Library Fund.....	33 75	
Child's Library Fund.....	7 50	
A. R. Hager Library Fund.....	30 00	
Town Library Fund.....	90 00	
Upton High School Fund (509.19 Income Trans.).....	971 36	
Hager School Fund (252.00 Income Trans.).....	527 26	
Ellis School Fund (38 75 Income Trans.).....	72 50	
Smith Poor Fund.....	1,845 69	
Forbush Poor Fund (Income Trans.)	9 52	
Creed Cemetery Wall Fund (Income Trans.).....	227 61	
Cemetery Perpetual Care Funds (In- come Trans.).....	238 65	
	<hr/>	\$4,199 96
Gardner Trust Co., interest on deposits	\$153 89	
Water Fund.....	727 22	
	<hr/>	\$881 11

Agency & Trust:

Town Hall War Tax.....	\$11 50	\$11 50
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Trust and Investment:

Cemetery Perpetual Care Funds.....	\$700 00	700 00
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Refunds:

Schools.....	\$4 25
Civilian War Poll Tax.....	231 00
Smith Poor Fund.....	115 00
Surplus War Bonus Funds.....	767 43

Loss of Taxes.....	584 85	
	<hr/>	\$1,702 53
Total Receipts.....		\$105,951 07
Cash on hand, January 1, 1924.....		9,589 43
		<hr/>
		\$115,540 50

EXPENDITURES

General Government

Legislative:

Moderator.....	\$5 00	\$5 00
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Selectmen

Salaries.....	\$225 00	
Other expenses.....	16 47	
Supplies.....	36 01	
Stationery, postage.....	39 60	
Printing.....	14 25	
Perambulating Town Lines.....	15 00	
	<hr/>	\$346 33

Accounting

Salary:

Auditor for 1923.....	\$20 00	
Accountant.....	200 00	
Trip to Boston for Instruction.....	5 00	
	<hr/>	\$225 00

Treasury

Salary.....	\$75 00	
Surety Bond.....	40 00	
Supplies and expenses.....	15 84	
	<hr/>	\$130 84

Collector:

Salary.....	\$371 89	
Surety Bond.....	100 00	
	<hr/>	\$471 89

Assessors:

Salaries.....	\$225 00	
Expenses and Supplies.....	11 05	
Transfers for year.....	15 00	
	<hr/>	\$251 05

Other Finance Accounts:

Rent of Safety Deposit Box.....	\$10 00	
Insurance.....	62 20	
Copy of Will.....	2 00	
Surveying.....	3 00	
	<hr/>	\$77 20

Law:

Salary.....	\$84 10	\$84 10
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Town Clerk:

Salary.....	\$75 00	
Fees.....	59 50	
Birth and Dog License Books.....	3 40	
Expenses, Supplies and Bond.....	22 00	
Birth Returns.....	1 50	
	<hr/>	\$161 40

Election and Registration

Salaries:

Registrars of Voters.....	\$44 85	
Election officers.....	65 00	

Other Expenses:

Ballot Box.....	70 00	
Voting List.....	18 62	
Ballots.....	4 25	
Express.....	35	
	<hr/>	\$203 07

Town Hall

Salaries:

Janitor.....	\$156 00	
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Other Expenses:

Fuel.....	\$101 00
No. 150 Watt Lamps.....	4 50
Tuning Piano.....	4 00
Janitor's Supplies.....	31 62
Repairs and all other.....	105 04
Telephone.....	5 25
Water.....	13 50

Appropriation 400. Overdrawn 220 91 \$420 91

Miscellaneous under Town Hall:

Telephone.....	\$ 4 15
Repairing Town Hall Clock.....	5 00
Electric Lights.....	70 35
Insurance.....	155 19
Town Hall War Tax.....	11 50

\$667 10

Protection of Persons and Property

Constables:

Salary and Wages..... \$317 50

Miscellaneous under Constables:

Sheriff for raid	\$72 00
Medical attendance for prisoners.....	6 00
Auto trip to Colony.....	2 50

\$398 00

Appropriation \$1,700 00

Overdrawn..... 1 24

(Salaries \$1,383.74 found under General Government spent from this appropriation.)

Fire Department

Salaries and Wages:

Engineers.....	\$15 00
Firemen.....	110 35

Chemicals and Materials.....	22 94
Apparatus and Labor on same (\$29.39 miscellaneous).....	64 96
Hose.....	84 50
Gas.....	19 04
Dam and Equipment (\$90.00 Misc.)..	535 96
Other Repairs.....	6 53
Labor.....	26 07
Fire Alarm.....	7 20
Repairs on Fire Alarm.....	25 20
Fuel.....	180 67
Lights.....	33 23

Buildings and Grounds:

Repairs.....	\$14 25
Janitor.....	58 75
Supplies and Materials.....	9 61
Telephone (\$7.50 Miscellaneous).....	25 50
All other Equipment.....	93 78
	<hr/> \$1,333 54

Appropriation	1,500 00
Expense	\$1333 50
Spent from Miscellaneous account	167 32
	<hr/> 1,166 22
Forestry Expense	201 10
Balance	132 68
	<hr/> 1,500 00

Sealer of Weights and Measures:

Salary.....	\$5000
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Other Expenses:

Equipment.....	24 13
Insurance.....	16 50
	<hr/> \$90 63

Forestry

Tree Warden:

Salary (included in Town Officers)	\$25 00	
Labor	35 50	
Equipment	7 10	
Cutting Brush	241 50	
Oil	90	
	<hr/>	\$310 00

Appropriation, \$300.00

Balance, \$15.00

Forest Warden:

Salary	\$25 00	
Pay-rolls (fighting brush fires)	166 25	
Team	2 00	
All other Expenses	7 85	
(Under Fire Appropriation)		\$201 10

Health and Sanitation

General Administration:

Labor	\$2 00	
Supplies	3 00	
Medicine and Medical Attendance	206 00	
Death Returns (under Misc.)	7 25	
Fumigation and Disinfectants	10 00	
Cleaning Public Dump	90 60	
Medical examination of Schools (Special Appropriation)	75 00	

Inspection:

Animals (under Misc.)	\$57 60	
Meat	316 80	
	<hr/>	\$768 25

Appropriation \$500 00

Special Appropriation.....	75 00	
Miscellaneous.....	64 85	
	<hr/>	\$139 85
Overdrawn.....		\$128 00

Highways (Chapter 81)

General Expenditures:

Labor.....	\$5,241 40	
Teams.....	1,704 45	
Stone gravel etc.....	110 80	
Equipment and repairs.....	1,539 88	
Freight and express.....	2 52	
All other expense.....	279 49	
Road Oil.....	894 40	
	<hr/>	\$9,772 94

All other supplies (bills received since account rendered to State).....	\$15 48
---	---------

Miscellaneous (Under Highways):

Repairs on Tractor.....	\$184 17	
Labor.....	6 09	
Lights (contract).....	1,665 06	
Watering troughs.....	54 13	
Fountain.....	19 15	
Street Signs (Special Appropriation...)	6 00	
All other.....	2 50	
	<hr/>	\$1,937 10

Appropriation.....	\$4,000 00	
State.....	5,775 00	
Overdrawn.....	13 42	
	<hr/>	\$9,788 42
Special Appropriation (Signs) ..	49 75	
Balance.....	43 75	

Bridges:

Salaries and Wages.....	\$131 50
Lumber.....	357 79
All other.....	37 03

 \$526 32

Appropriation, \$500.00.....

Overdrawn, \$26 32.....

Sidewalk Maintenance:

Snow Removal and Sanding.....	\$67 85
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Appropriation \$100 00.....

Balance \$32 15.....

Sidewalk Repairs:

Labor.....	\$61 60
Materials.....	2 70

 \$132 15

Appropriation \$100 00.....

Balance \$35 70.....

Snow and Ice Removal:

Salaries and Wages.....	12,243 81
Teams or Trucks.....	186 88
All other.....	128 56

 \$1,559 25

Repairs (Miscellaneous).....

24 33

Appropriation \$1,000 00.....

Overdrawn \$559 25.....

Worcester Road, 1923 Contract:

Salaries and Wages.....	\$1,564 40
Trucks or Teams.....	400 00
Gravel.....	58 20
Equipment.....	91 05
Damage to land.....	10 00
Gas.....	2 20
Road Oil.....	301 60

 \$2,427 45

Balance 1923 Appropriation....	\$467	43
State.....	1,293	12
County.....	1,293	13
	<hr/>	
	\$3,053	68
Balance.....	626	23

Worcester Road, 1924 Contract:

Salaries and Wages.....	\$5,244	93
Trucks or Teams.....	1,363	00
Gravel.....	395	30
Equipment.....	910	59
Gas.....	63	00
Stone Wall.....	5	00
Sharpening Tools.....	12	55
All other Expense.....	2	77
	<hr/>	
	\$7,997	14
Medical Attendance (Miscellaneous) ..		10 00
Appropriation.....	\$2,000	00
State.....	\$2,998	93
County.....	2,998	93
	<hr/>	
	\$7,997	86
Balance.....		72

Charities

General Administration:

Salaries and Wages.....	\$60	00
All other Expenses.....	88	81
	<hr/>	
	\$148	81

Outside Relief by Town:

Groceries, provisions and clothing.....	\$78	28
Coal and Wood.....	11	00
Board and Care.....	76	00
Medicine and Medical Aid.....	70	00

State Institutions.....	181 82	
Charlton Poor Farm.....	391 50	
All other:		
Burial expenses.....	59 73	
Relief by other Towns or Cities:		
Cities.....	54 90	
	<hr/>	\$923 23
Soldiers' Benefits:		
State Aid, (re-imbursement from State)	\$336 00	
Soldiers' Relief:		
Groceries and provisions.....	196 00	
	<hr/>	\$532 00
Appropriation (Soldiers' Relief)...	\$200 00	
Balance.....	4 00	

Schools

School Committee:		
Salaries.....	\$80 00	
Expense.....	24 85	
Supt. of Schools:		
Salary.....	\$1,040 00	
Expenses.....	11 25	
Truant officer.....	7 00	
Postage, stationery etc.....	85	
Traveling expenses.....	174 79	
School Census.....	26 25	
Teachers Salaries:		
High.....	\$3,780 50	
Elementary.....	10,189 00	
Music.....	347 00	
Drawing.....	216 90	
School Nurse.....	155 54	
Expenses.....	17 59	
Teachers Retirement Fund.....	634 00	

Text Books and Supplies:

High.....	\$174 25
Elementary.....	191 68
All other.....	383 81
Tuition (High).....	24 84

Transportation:

Elementary.....	\$4,293 50
Tickets.....	250 00

Supervisors.....	\$86 30
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Janitor's Services:

High.....	\$177 00
Elementary.....	906 35

Fuel and Light:

High.....	\$945 16
Elementary.....	466 94
Water.....	56 25

Maintenance of Buildings and Grounds.

High:

Repairs.....	126 40
Supplies.....	90 74

Elementary:

Repairs.....	388 72
Supplies.....	44 35
All other expenses.....	52 35

Furniture and Furnishings:

High.....	74 40
Rent.....	180 00
Diplomas and Graduating Exercises....	5 10
All other expenses.....	6 28
Prize Speaking Contest.....	17 50

Miscellaneous Printing etc.....	8 00	
Insurance, Liability, Busses.....	216 00	
Bonuses.....	96 00	
		<hr/> \$25,967 44

Resources:

Appropriation.....	\$13,232 00
From State.....	11,630 44
Refund.....	4 25
Upton High School Fund.....	579 65
Hager School Fund.....	252 00
Ellis School Fund.....	51 19

 \$25,749 53

Overdrawn..... \$217 91

Public Library

Salaries and Wages:

Librarian.....	\$406 36
Assistant.....	195 60
Janitor.....	\$154 40

Books and Periodicals:

Books.....	\$103 92
Periodicals.....	127 98
Supplies.....	2 60
Binding Books.....	35 03
Lights.....	36 99
Fuel.....	150 00

Building:

Repairs.....	\$27 50
Janitor's supplies.....	6 44

All other Expenses:

Express.....	\$1 40
Electric Work and Supplies.....	9 73
All other.....	16 38

 \$1,274 33

Appropriation.....	\$800 00
Trust Funds Income.....	307 37
Dog Tax.....	337 97
	<hr/>
	\$1,445 34
Balance.....	\$171 01

UNCLASSIFIED

World War Memorial

Salaries and Wages:

Setting out trees and shrubs.....	\$1 50	
Bone Meal.....	5 50	
Seed and loam.....	6 05	
Mowing grass and care of grounds....	19 75	
One lawn-mower (Townsend).....	16 00	
Sharpening lawn-mower.....	1 25	
Painting flag-pole (labor and paint)...	4 00	
Repairing marker.....	75	
	<hr/>	\$54 80

Appropriation.....	\$75 00
Balance.....	20 20

Cross Street Plot:

Labor, seed and loam.....	\$9 70	
Shrubs.....	5 10	
Express.....	99	
	<hr/>	\$15 ⁵ / ₁₀₀ 79

Appropriation.....	\$15 00
Overdrawn.....	79

Memorial Day (appropriation \$110.)..	\$110 00
Ribbon.....	58
Care of Town Clock.....	20 00
Repairing Urn.....	6 70

Services of Architect (special appropriation \$200.00 New School House Committee).....	\$25 00	
Town Reports.....	229 38	
Certifying notes.....	4 00	
	<hr/>	\$395 66

Hager Park Trustees:

Trucking lumber.....	\$405 48	
Administration expenses.....	25 00	
	<hr/>	\$430 48

Cemeteries

Salaries and Wages:

Labor.....	\$562 56	
Trucks or teams.....	18 75	
Loam.....	5 00	
Paint for building and fences.....	9 95	
All other expenses.....	2 00	
	<hr/>	\$598 29
Appropriation.....	\$600 00	
Balance.....	1 74	

Perpetual care of lots.....	\$238 65
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Hearse House Repairs:

Labor and materials.....	\$61 34	
	<hr/>	\$61 34
Appropriation.....	\$75 00	
Balance.....	13 66	

Mt. Pleasant Cemetery Wall:

Labor.....	\$167 90	
Cement.....	38 45	
Labor and fixtures for Gateways.....	12 90	
	<hr/>	\$219 25

Interest

Temporary Loans:

Interest, Stone Crusher loan.....	\$225 00	
Discount, note No. 16.....	452 50	
Discount note, No. 17.....	232 50	
	<hr/>	\$910 00

Municipal Indebtedness:

Loans in Anticipation of Revenue....	\$33,000 00	
	<hr/>	\$33,000 00
Payment on Principal (Stone Crusher Loan).....	\$1,000 00	
	<hr/>	\$1,000 00

Transfers:

Payment on Principal (Smith Poor Fund Mortgage).....	\$100 00	
	<hr/>	\$100 00

Agency and Trust

Agency:

County Tax, 1924.....	\$1,788 00	
State Tax, 1924.....	2,200 00	
Auditing Municipal Accounts.....	284 08	
State Highway Tax.....	802 30	
Moth Tax.....	1,059 66	
	<hr/>	\$6,134 04

Trust:

Investment of Perpetual Care Funds.....	\$700 00	
	<hr/>	\$700 00

Total Payments, 1924.....	\$102,830 74	
General Cash, December 31st, 1924.....	12,709 76	
	<hr/>	\$115,540 50

MRS. EDWARD J. RICE,
Town Accountant.

TRIAL BALANCE OF DECEMBER 31, 1924

GENERAL AMOUNTS

Assets		Liabilities	
Cash on hand:			
General.....	\$12,709 76	Revenue Loans.....	\$15,000 00
Celebration Committee.....	2 26	Celebration Committee.....	2 26
War Memorial Committee.....	575 14	War Memorial Committee.....	575 14
Amounts Receivable:			
Taxes:		Trust Fund Income in General Cash:	
Levy of 1923.....	\$365 19	Hager Park Trustees.....	\$136 41
Levy of 1924.....	5,954 83	Smith Poor Fund.....	833 17
	<hr/>	Creed Cemetery Wall Fund.....	8 36
	\$6,320 02	Upton High School Fund.....	391 71
Special Assessments:		Hager School Fund.....	275 26
Moth, 1923.....	\$34 34	Ellis School Fund.....	21 31
Moth, 1924.....	122 85	Library Funds.....	171 01
	<hr/>		<hr/>
	\$157 19		\$1,837 23
Excess & Deficiency:		Refund Civilian War Poll Tax (Special):	\$767 43
Deficits.....	\$2,348 62	Appropriation balances brought forward	
		Worcester Road, 1923—1924...	\$626 95
		Nichols Street, Sidewalk.....	150 00
			<hr/>
		Overlay for abatement of Taxes:	\$776 95
		Levy of 1923.....	\$365 19
		Levy of 1924.....	242 55
			<hr/>
			\$607 74

Overlay Reserve for extraordinary or unforeseen expenses.....	\$2,389 05
Moth Assessment Revenue.....	157 19
	<hr/>
	\$22,112 99
Net Funded Debt.....	
	<hr/>
	3,500 00
	<hr/>
Stone Crusher Loan	\$3,500 00

TRUST FUND ACCOUNTS

Trust Fund Cash and Securities....	\$96,728 83
F. W. Smith Poor Fund.....	\$36,109 24
J. W. Forbush Worthy Poor Fund!	1,649 48
Upton High School Fund.....	11,326 14
Joseph Hager School Fund.....	13,777 16
Preston P. Ellis School Fund.....	1,000 00
Town Library Fund.....	1,800 00
M. A. Farnsworth Library Fund	525 00
C. A. Forbush	500 00
J. W. Forbush	1,000 00
A. R. Hager	600 00
M. D. Hawes	1,000 00
Preston P. Ellis	1,000 00
Lucy J. Childs	150 00
M. A. Creed Cemetery Wall	1,069 99
Cemetery Perpetual Care	10,221 82
Water Investment	15,000 00
	<hr/>
	\$96,728 83

SELECTMEN'S REPORT

The Selectmen recommend the following appropriations for the ensuing year:

GENERAL GOVERNMENT

Salaries of Town Officers and expenses....	\$2,000 00
Town Hall Maintenance.....	\$700 00
Protection of Persons and Property.....	2,350 00
Constables.....	\$500 00
Fire Department.....	1,500 00
Sealer of Weights and Measures.....	100 00
Tree Warden.....	250 00
Health and Sanitation.....	\$1,075 00
Board of Health.....	1,000 00
Medical Inspection.....	75 00

HIGHWAYS

General Repairs, under Chap. 81.....	\$4,000 00
Worcester Road under Chap. 90.....	4,000 00
Snow and ice (highways).....	1,500 00
Snow and ice (sidewalks).....	100 00
Sidewalks (Maintenance).....	100 00
Sidewalks (new construction).....	150 00
Bridges.....	500 00
Watering tubs and guide boards.....	50 00
Water for fountain and cistern.....	20 00
Electric lights for Streets.....	1,665 06

SOLDIERS' BENEFITS

Soldiers' Benefits.....	\$536 00
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Soldiers' Relief.....	\$200 00	
State Aid.....	336 00	
	<hr/>	\$536 00

Schools:

(Including amount from State).....	\$25,000 00
Forbush Library and Dog Fund.....	800 00
Cemeteries.....	600 00
Interest Payments.....	1,000 00
Payment on Stone Crusher Note.....	1,000 00

Unclassified:

Memorial Day.....	\$111 00
Town Clock.	20 00
Printing Town Reports.....	300 00
Care of World War Memorial.....	75 00
Miscellaneous.....	200 00

LIST OF JURORS

(Revised by the Selectmen, Feb. 16, 1925)

Cyrus T. Miller	Retired
Arthur L. Stone	Paper-maker
Frank R. Murdock	Farmer
George L. Dawley	Manufacturer
Arno E. Hurd	Farmer
George A. Sargent	Farmer
Wickliffe H. Waterhouse	Farmer
Ernest A. Lovewell	Sign-painter
Frank W. Fenno	Banker
Arthur Withington	Shipping Clerk
Charles B. Shannon	Printer
Elmer Walker	Farmer
Frank A. Merriam	Farmer
Harry W. Miller	Foreman
Frank S. Smith	Farmer
Herbert Battles	Farmer
Wallace Flagg	Chair-maker
Nathan D. Howard	Farmer

REPORT OF THE CEMETERY COMMISSIONERS

The usual cleaning up of grounds, mowing grass and other work has been done. Drives and walks repaired. For improvement the walls on both sides of Mt. Pleasant have been faced-up and cemented; from the the Creed Wall Fund. Also iron rods have been placed at each of the Gateways and will be kept locked through the winter and spring months against all travel except on business.

Four cement seats have been placed at different parts of the cemetery; two by M. A. Coolidge; one by Geo. A. Mirick, and one by W. F. Neal.

Several lots have been improved and the land on the west side of Mt. Pleasant has been seeded.

Respectfully submitted,

ELMER WALKER,
FRANK S. PARK,
WINDSOR F. NEAL,
Cemetery Commissioners.

REPORT OF THE CHARLTON POOR FARM ASSOCIATION

For the Year ending December 31, 1924

Receipts

Milk.....	\$1,957 25
Eggs.....	22 90
Stock.....	389 00
Inmates Board.....	4,685 26
Boarders.....	848 43
Assessment.....	760 10
Miscellaneous.....	132 93
1923 Balance, Undivided.....	23 50
	<hr/> \$8,819 37

Expenditures

C. M. Wheeler and wife.....	\$1,500 00
Inside labor.....	480 00
Outside Labor.....	666 50
Miscellaneous.....	473 33
Groceries.....	1,101 11
Meat.....	880 19
Grain.....	794 79
Gasoline and Oil.....	120 79
Clothing.....	171 68
Supplies.....	627 47
Tobacco.....	199 66
Telephone.....	47 86
Electricity.....	61 39
Blacksmithing.....	34 86
Medical Attendance and Drugs.....	34 15
Repairs.....	46 60
Coal.....	497 85
Machinery.....	266 85
Lime and Fertilizer.....	289 85
Rent and Interest.....	674 04
Pasturage.....	60 00

\$9,028 88

Balance against Association..... \$209 51

Received and due from board of inmates	
Ashburnham.....	\$374 72
Boylston.....	445 46
Brookfield.....	470 54
Charlton.....	486 11
East Brookfield.....	121 43
Holden.....	430 04
Millbury.....	657 52
Leicester.....	645 95
Oakham.....	235 27
Rutland.....	235 27
Sterling.....	235 27
Westminster.....	387 68
	-----\$4,685 26

Total number of weeks for inmates, 1041 4-7 weeks for boarders 367 4-7 weeks.

No inmates from Auburn, Hubbardston, Holland, Hardwick, Paxton or Princeton.

On December 1st., Mr. and Mrs. Wheeler resigned as Warden and Matron on account of removing to Vermont. The resignation took effect January 1st., 1925, closing a successful seven years administration of the farm. We were fortunate in being able to secure the services of Mr. and Mrs. Frank Walker who had been at the Spencer Home Farm Warden and Matron for several years. They are now in charge of the Farm.

WILLIAM H. PARKMAN,
President.

LOUIS M. HANFF,
Secretary.

REPORT OF HIGHWAY COMMISSIONERS

December 16, 1924.

Board of Selectmen,
Westminster, Mass.
Gentlemen:

REPORT OF WORK DONE ON WESTMINSTER ROADS DURING THE YEAR 1924—UNDER CHAPTER 81

Work began March 29, 1924.

1. **Ellis Road:**
Scraped, removed stone, cut brush.
2. **Carter Road:**
Scraped once, spread 900 gals. oil using $\frac{1}{3}$ gal. app.
4. **Knower Road:**
Scraped and removed stone, cut and burned brush.
5. **Cross Road:**
Scraped once.
6. **Minott Road:**
Scraped once, cut brush.
8. **Newton Road:**
Scraped once.
9. **Harrington Road:**
Scraped once, laid one 16" corr. pipe culvert 26 ft. long.

10. **Foster Road:**
Scraped once.
11. **Hubbardston Road:**
Scraped once, dragged, cut and burned brush, laid 117 yds. gravel, oiled and cleaned ditches.
12. **Princeton Road:**
Scraped once, cut and burned brush, filled holes, removed stone and widened, laid one 12'' corr. pipe culvert 32 ft. long.
13. **Worcester Road:**
Scraped and removed stone, laid 4000 gals. oil, laid 8 inches gravel, 18 ft. wide, 3350 long under Chap. 90 work.
14. **Town Farm Road:**
Scraped once.
15. **Howard Road:**
Scraped once.
16. **Batherick Road:**
Scraped once.
17. **Depot Road:**
Scraped once, cut brush, burned brush, laid 22 yds. gravel.
Laid one 12'' corr. culvert pipe 24' long.
18. **Curtis Road:**
Scraped once, cut brush.
19. **Old Fitchburg or Raymo Road:**
Scraped once.
20. **Old Turnpike Road:**
Scraped once, removed stone, cut brush.

21. Bean Hill Road:

Scraped once, cut brush, laid 176 yds. gravel, laid 2-12'' corr. culverts 20' 4'', one 12'' corr. culvert 31' 5'' long.

22. Potato Hill Road:

Scraped once, laid 1-12'' corr. pipe culvert 20' 4'' long.
12 in. corr. pipe culvert 31' long.

23. Page Road.

Scraped once.

24. Old Ashburnham Road:

Scraped once, laid 1-12'' corr. pipe culvert 24' long.

26. Dawley Road:

Scraped once, laid 10 yds. gravel.

28. Academy Hill Road:

Scraped once, cut brush, laid 14 yds. gravel, spread oil on road and put in one catch basin.

29. West Princeton Road:

Scraped once, widened, cut brush, removed stone, laid 2 yds. gravel, filled holes, laid 1-16'' corr. culvert 30' long.

30. Fitchburg Road:

Scraped once.

31. Davis Road:

Scraped once, cut brush, laid 1-12'' corr. pipe 22' long.

32. Lanes Road:

Scraped once, cut and burned brush, removed stone.

33. Bolton Road:

Scraped once, cut brush, removed stone, laid 1-12'' corr. pipe culvert 30' long.

34. **East Road:**
Scraped once, removed stone, cut and burned brush.
35. **Gate House Road:**
Scraped once, cut and burned brush.
36. **Cody Road:**
Scraped once, cut brush.
37. **No-Town Road:**
Scraped once.
38. **Nichols Street:**
Scraped, laid 342 yds. gravel and oiled.
39. **Stone Hill Road:**
Scraped once.
40. **Newcomb Road:**
Scraped once, laid 1-12" corr. pipe culvert 24' long.
41. **Battles Road:**
Scraped once, repaired fence.
42. **Marshall Hill Road:**
Scraped once, removed stone, laid 1-12" corr. pipe culvert 36' long. Put in one catch basin.
44. **Hanks Hill Road:**
Scraped once.
45. **Round Meadow Road:**
Scraped once, laid 27 yds. gravel, filled holes.
46. **West Main Street:**
Scraped once, cut brush, spread 900 gals. oil using $\frac{1}{3}$ gal. app.

47. **State Colony Road:**
Scraped once.
48. **Shady Avenue:**
Scraped once.
49. **Sargent Street:**
Scraped once, cut brush.
52. **Pleasant Street:**
Scraped once, cleaned ditches, spread 300 gals. oil using $\frac{1}{3}$ gal. app.
53. **Elliott Road:**
Scraped once, spread 600 gals. oil using $\frac{1}{3}$ gal. app.
54. **Overlook Road:**
Scraped once.
55. **Bacon Street:**
Scraped, widened, oiled.
57. **North Common Road:**
Scraped once, cut brush, laid 1-12" corr. pipe 26' 7" long.
58. **East Gardner Road:**
Scraped once.
59. **Morseman Road:**
Scraped once, spread 2 yds. gravel.
60. **Bragg Hill Road:**
Scraped once.
61. **So. Ashburnham Road:**
Scraped once, cut and burned brush, laid 218 yds. gravel.
Spread 1378 gals. oil using $\frac{1}{3}$ gal. app.

62. Needham Road:

Scraped once, cut brush.

63. Barrell Road:

Scraped once, cut brush, filled washouts, laid 1 - 12" corr. pipe culvert 20' long, 1 - 18" 26' culvert, 1 - 16" 30' culvert.

65. Dean Hill Road

Scraped once.

66. Fred Smith Road:

Scraped once, laid 28 yds. gravel.

68. Dean Hill Cross Road:

Scraped once.

Remarks—The work on the roads this year has been entirely satisfactory. The work on the Worcester Road is progressing very well but it will take several years to complete the road to the State road unless a larger allotment can be raised by the Town, County and State. This year oil was applied on many of the roads which not only kept the dust down, but held the roads in place during the dry season. Should recommend the same roads being oiled again the coming season.

Respectfully submitted,

R. A. Vesper,

Chapter 81 Assistant.

TOOLS

On hand in Town of Westminster, December 1, 1924.

Name	Number
Axes.....	2
Brush Cutters.....	2
Iron Bars.....	3
Forks.....	8
Drums empty (oil cans).....	2
Stone Drag.....	1
Hammers, Stone.....	2
Drills.....	4 (Lost)
Mattocks.....	5
Picks.....	15
Russell Rooter Plow.....	2
Drag Scraper.....	1
Rakes, iron.....	4
Road Drags, Minn.....	2
Road Machine, A. Champion.....	1
Symplex Grader.....	1
Scythes, brush.....	4
Snathes.....	6
Shovels, short rd.....	17
Shovels, short sq.....	3
Chain.....	2
Gravel Screen.....	1
Crusher, bins, elevators.....	1
Cletrax Tractor.....	1

Respectfully submitted,

R. A. VESPER,
Chapter 81 Assistant.

AMOUNTS EXPENDED ON ROADS IN TOWN OF
WESTMINSTER IN 1924 UNDER CHAPTER 81

Road	Amount
1. Ellis.....	\$279 70
2. Carter.....	110 43
3. Frog Hollow.....	
4. Knower.....	142 65
5. Cross.....	10 00
6. Minot.....	156 80
7. Minot Place.....	134 80
8. Newton Lane.....	
9. Harrington.....	47 80
10. Foster.....	22 40
11. Hubbardston.....	696 65
12. Princeton or Park.....	109 60
13. Worcester.....	252 50
14. Town Farm.....	77 80
15. Howard.....	25 80
16. Batherick.....	45 00
17. Depot.....	141 10
18. Curtis.....	32 20
19. Old Fitchburg or Raymo.....	29 00
20. Fifth Mass. Turnpike.....	102 20
21. Bean Hill.....	175 85
22. Potato Hill.....	67 70
23. Paige.....	4 00
24. Old Ashburnham Turnpike.....	
25. Roper.....	
26. Dawley.....	37 84
27. Ray.....	
28. Academy Hill.....	106 40
29. West Princeton.....	332 80
30. Fitchburg.....	79 40
31. Davis.....	199 70
32. Lane.....	107 20

33.	Bolton.....	122 40
34.	East.....	92 20
35.	Gate House.....	30 20
36.	Cody.....	22 40
37.	No Town.....	19 60
38.	Nichols.....	638 13
39.	Stone Hill.....	8 00
40.	Newcomb.....	46 20
41.	Battles.....	24 00
42.	Marshall Hill.....	55 73
43.	Leominster or East Main.....	449 55
44.	Hank's Hill.....	16 01
45.	Round Meadow.....	47 85
46.	West Main or Old Gardner.....	283 48
47.	State Colony.....	50 00
48.	Shady Ave.....	33 00
49.	Sargent.....	73 40
50.	Beach Hill.....	
51.	Adams.....	
52.	Pleasant.....	33 11
53.	Elliot.....	94 82
54.	Overlook.....	73 90
55.	Bacon.....	77 05
56.	Brook.....	
57.	North Common.....	171 90
58.	East Gardner.....	17 00
59.	Morseman.....	19 40
60.	Bragg Hill.....	80 10
61.	So. Ashburnham.....	881 84
62.	Needham.....	23 00
63.	Barrell.....	206 40
64.	Newton.....	27 90
65.	Dean Hill.....	66 50
66.	Fred Smith.....	99 70
67.	Old Ashburnham.....	22 35
68.	Dean Hill Cross Road.....	

Gas and oil.....	96 82	
Culverts.....	499 80	
Road Oil.....	597 17	
Machinery.....	5 80	
Machinery Repairs.....	1,107 31	
Tools.....	31 60	
	<hr/>	\$9,772 94
Town Allotment.....	\$3,850 00	
State Allotment.....	5,775 00	
	<hr/>	9,625 00
Ex. Chap. 81.....	150 00	
	<hr/>	\$9,775 00
Total Payrolls.....	\$ 6,923 85	
Total Materials.....	2,849 09	
	<hr/>	\$9,772 94
Bal. Unexpended.....	2 06	
	<hr/>	\$9,775 00

Respectfully submitted,

R. A. VESPER,
Chapter 81 Assistant.

REPORT OF THE TRUSTEES OF FORBUSH MEMORIAL LIBRARY

The usual quarterly meetings have been held. Rev. W. S. Randall has taken the place of Dr. W. C. McAllester as chairman of the book-committee, but otherwise the organization of the board remains the same as last year.

The opportunities of the Library for service in the community are constantly increasing. An unusually large number of books have been sent out to the schools. What is practically a branch library has developed at the home of Miss Lizzie Baker, at the Narrows, over twenty families and two schools are thus served.

Among the gifts to the library is one by Frank Kelty, a drum stick used by the Rifle Club Band in 1816. The book gifts were numerous. A notable addition is the photograph of Mr. Stephen F. Lamb, at his forge, taken by Chester Whitney, the gift of Mrs. John Edgell and Mr. Cryus T. Miller.

The lights on either side of the Library steps, which were a dream last year, have become a realization. They were installed by P. H. Loughlin in December and are to be paid for from this year's allowance or from a special appropriation at the March Meeting and at that time the Trustees hope the town will also make it possible for us to build a new cement walk in front of the Library Building.

A worthwhile set of books, "The Bookhouse" has been purchased, a whole library for the growing child and the youth who desires to know the best in literature.

A number of new books have been rejected by the book-committee as unfit for library uses.

Library Hours:

Wednesdays—2.00 to 8.00 P. M.

Saturdays—2.00 to 9.00 P. M.

Respectfully submitted,

FRANK W. FENNO
CYRUS T. MILLER,
LUCY MILTON GILES,
IDA E. MERRIAM,
SARAH J. WYMAN,
WINIFIELD S. RANDALL,
Trustees.

REPORT OF THE LIBRARIAN OF FORBUSH MEMORIAL LIBRARY

I respectfully submit my twenty-first annual report for the year ending December 31, 1924.

The large circulation for the year and the high class of books in demand, also the constant use of the reading and reference rooms are evidence of the increasing value of the library to the town.

Special libraries in the Finnish language are loaned by the Division of Public Libraries at the State House, and exhibits of beautiful pictures continue to be sent by the Woman's Education Association.

The librarians' attended the Library Institute at the Massachusetts Agricultural College in Amherst. The courses given are a means of keeping in touch with the best methods of library economy.

The Historical Society which is an adjunct of the library, holds its meetings in the reading room. The library has infinite possibilities for becoming the center of many social gatherings in the town.

Much credit is due Miss Baker for her kindness in opening her home for a branch library at the Narrows, and for the excellent service rendered.

Her Report Follows:

To the Trustees of the Forbush Memorial Library:

I was asked to take charge of a Branch Library in this section of the town in February, 1924. From February 15, 1924 to the present time, January, 1925, I have received 732 books from the main library. These 732 books have been distributed among thirty-one different families, with a circulation of 2,500 volumes.

The people appreciate the privilege of having a Branch Library here, and I enjoy the work of taking charge of it.

I wish to express my sincere thanks to Mr. Cyrus Miller, Mr. Edward Miller, and to Mr. Edward Rice for their kindness in transporting the books to and from the library for me, and I wish to express my sincere appreciation of their assistance.

Respectfully submitted,

LIZZIE E. BAKER,

Westminster, Mass., January 30, 1925.

LIBRARY STATISTICS

Days open.....	104
Largest day's circulation, March 19.....	199
Smallest day's circulation, February 20.....	26
Average daily circulation.....	110
Circulation for year.....	11,485
Narrows Branch.....	2,500
Total circulation.....	13,985
Number of volumes added by purchase.....	102
Number of volumes added by gift.....	62

LIBRARY ACCOUNT

January 1, 1924, Balance on hand.....	\$1 65
December 31, 1924, Received from fines to date....	16 41
	—————\$18 06

Paid:

Postage.....	\$2 80
Express.....	4 55
Supplies.....	6 55
Postage on books.....	4 63
Telephones.....	60
	<hr/> \$19 23
Overdrawn.....	\$1 17

Gifts:

Drum stick used in the band of the Rifle Club in 1816

Mr. Frank Kelty

Portrait, Capt. Joseph Whitney and two swords.

Mr. Malcom Whitney.

Portrait, Mr. S. F. Lamb.

Mrs. John Edgell

Mr. Cyrus T. Miller.

BOOKS

Lighter of flames.....W. S. Hart
 For love's sake.....Friends of L. M. Zimmerman
 American night's entertainments.....Publishers
 Personal relations in industry.....Publishers
 Planning a trip abroad.....U. S. Shipping Board
 History of the Studebaker Corporation.....Same
 The Constitution of the United States.....A Citizen
 Two volumes.....Mr. A. L. Stone
 Five volumes.....Mr. C. F. Knower
 Eleven volumes.....The Misses Blanchard, Fitchburg
 Forty-five volumes.....Mrs. H. B. Buxton
 Reports of various committees and town reports,
 from 1859 to 1921.....Mr. Emory J. Raymond
 Index to the laws of Massachusetts and other reports from
 the Commonwealth.

PERIODICALS

Universalist Leader.....Ladies' Social Circle
 Congregationalist and Community Herald Congregational Church
 Missions.....Baptist Mission Circle
 Watchman.....Mrs. F. A. Merriam
 Current Opinion and Times.....Rev. W. S. Randall
 Better Homes and Gardens.....Mrs. C. B. Dawley
 Elks Magazine.....Mr. C. B. Dawley
 American Legion.....Mr. H. A. Towle
 Bell Telephone Quarterly.....American Telephone Company
 Woman's Home Companion.....Miss Ida Delva
 Safeguarding America against fire.....Mr. C. E. Brown
 New Near East.....Near East Relief
 Tycos Rochester.....Taylor Instrument Company
 Goodwill.....Morgan Memorial
 Survey Independent, Christian Century, Wellspring, Religious
 Education, Child Labor Bulletin, Dearbon Independent, Spellman
 Messenger, Successful Farming, American Child, Healthy Home,
 Federal Council Bulletin, Union Broadcaster, Industrial Student,
 Canada West, Church Invisible, M. A. C. Alumni Bulletin,
 Tufts College Graduate, M. A. C. Reports, Worcester Country
 Farmer.....Rev. Lucy Milton Giles
 Alpha Aids, American Issue, How to sell, Mazdaznan, Living
 Tissue, Bible Christian, National Republican, Our Dumb Animals,
 Motor Cycle (London).....By the Publishers

Respectfully submitted,

SARAH F. GREENE,
Librarian.

REPORT OF THE ASSESSORS

VALUATIONS

Buildings.....	\$ 5,307 40
Land.....	4,403 68
<hr/>	
Total real estate.....	\$9,711 08
Personal property.....	3,171 71
<hr/>	
Total.....	\$12,882 79

TAXES

(Rate—\$25 per \$1000)

On real estate.....	\$24,277 70
On personal property.....	7,929 28
On polls.....	8 32
<hr/>	
Total tax levy.....	\$33,038 98
Number of dwellings.....	491
Acres of land.....	19,717
Residents on property.....	420
Non-residents on property.....	214
Polls only.....	91
Number of persons assessed.....	725
Firms and Corporations.....	41
Number of horses.....	214
Number of cows.....	549
Number of other cattle.....	92
Number of swine.....	11
Number of fowls.....	2850

Number of women listed	426
Number of autos assessed	227
Number liable to military duty	206

PROPERTY EXEMPT FROM TAXATION

Church buildings	\$ 8,900 00
Church land	1,100 00
Farmers' & Mechanics' Asso., dishes and silverware ..	250 00
Wachusett Mountain Reservation, 605.7 acres land ...	14,687 45
Gardner State Colony For Insane, 1146 acres land ...	19,369 77
Sold for Reforestration, 461 acres	2,300 00

Town Property

Town hall	\$8,000 00
$\frac{1}{2}$ a land	500 00
Fire Department, buildings	1,000 00
Personal property	3,500 00
$\frac{1}{2}$ a land	200 00
School buildings	25,000 00
Cemeteries	2,000 00
Library	17,000 00
Books and furnishings	4,000 00
Parks	6,500 00

EXPENDITURES

State tax	\$2,200 00
State highway tax	802 30
State audit	284 08
County tax	1,788 00

Town Appropriations.....	43,392 13
Overlayings.....	404 52
Moth assessment.....	1,059 66

ESTIMATED RECEIPTS

From Income taxes.....	\$ 1,239 00
Corporation taxes.....	1,819 75
Wyman fund.....	752 50
National Bank tax.....	3 91
Fines and Licenses.....	150 00
Moth work.....	539 03
Hall receipts.....	300 00
Soldiers' exemptions.....	19 92
Schools from State.....	11,492 91
State land, reimbursements.....	574 69
416 polls, at \$2.00.....	832 00
	—————\$17,723 71

Respectfully submitted,

A. E. HURD,
C. T. MILLER,
C. E. BARRON.

Assessors.

Westminster, February 6, 1925.

TAX COLLECTOR'S REPORT

TAXES, 1922

Outstanding, January 1, 1924.....	\$3 95
Payments to Treasurer.....	3 95
	<hr/>

TAXES, 1923

Outstanding, January 1, 1924.....	\$4,855 08	
Abatement, rescinded.....	9 05	
	<hr/>	\$4,864 13
Payments to Treasurer.....	\$4,410 89	
Abatements.....	88 05	
Outstanding, December 31, 1924.....	7 70	
Cash on hand, paid Treasurer.....	357 49	
	<hr/>	\$4,864 13

TAXES, 1924

Commitment of Taxes.....		\$33,055 98
Payments to Treasurer.....	\$26,891 17	
Abatements.....	161 97	
Outstanding, December 31, 1924.....	5,937 00	
Cash in hand of Collector.....	17 83	
Error in Commitment.....	48 01	
	<hr/>	\$33,055 98

Interest:

Previous years.....	\$126 88
Current Year.....	54 63

MOTH TAX, 1923

Outstanding, January 1, 1924.....		\$113 92
Payments to Treasurer	\$79 58	
Outstanding Dec. 31, 1924	34 34	
	<hr/>	\$113 92

MOTH TAX, 1924

Commitment.....		\$389 85
Payments to Treasurer.....	\$267 00	
Outstanding, December 31, 1924.....	121 07	
Cash in hands of Collector.....	1 78	
	<hr/>	\$389 85

WINDSOR F. NEAL,
Tax Collector.

REPORT OF TOWN TREASURER

Cash on hand, January 1, 1924.....	\$9,589 43
Total cash receipts from all sources including loans, taxes, income from Trust Funds and transfers of income from Trust Funds.....	\$105,951 07
	<hr/>
	\$115,540 50

Itemized Statement of same rendered to
Town Accountant.

Payments in 1924 for:

Selectmens' Warrants.....	\$102,830 74
Cash on hand, December 31, 1924..	12,709 76
	<hr/>
	\$115,540 50

For details see Report of Town Accountant.

On hand, January 1, 1924.....	\$9,299 37
New Bequests in 1924.....	700 00
Income in 1924.....	461 10
	<hr/>
	\$10,460 47

Withdrawn and Expended through the Cemetery Commissioners.....	\$238 65
On hand, December 31, 1924.....	10,221 82
	<hr/>
	\$10,460 47

STATEMENT OF THE PRINCIPAL OF TRUST FUNDS
AND HOW INVESTED

FREDERICK W. SMITH POOR FUND

Amonunt of Fund		\$36,109 24
R. E. Mortgage	\$4,950 00	
Gardner Savings Bank	4,000 00	
Gardner Trust Company	3,510 00	
Fitchburg Savings Bank	3,000 00	
Worcester North Savings Institution	4,000 00	
Athol Savings Bank	3,019 50	
Charleton Five Cent Savings Bank	3,000 00	
Leominster Savings Bank	3,000 00	
Worcester County Ins. for Savings	3,000 00	
Worcester Mechanics Savings Bank	3,000 00	
Gardner Trust Company	1,629 74	
		<hr/>
	\$36,109 24	\$36,109 24

Also 120 acres of pasture and wood land.

UPTON HIGH SCHOOL FUND

Amount of Fund		\$11,326 14
Fitchburg Savings Bank	\$694 83	
Orange Savings Bank	541 20	
Worcester Mech. Savings Bank	1,000 00	
Worcester County Institution for Savings	1,100 00	
Central Trust Company, Cambridge	1,125 83	
Templeton Savings Bank	612 63	
Peoples' Savings Bank, Worcester	1,000 00	
Gardner Trust Company	1,134 34	
28 Shares American Tel. & Tel. Co.	3,017 31	
10 Shares Pullman Company	1,400 00	
		<hr/>
	\$11,326 14	\$11,326 14

JOSEPH HAGER SCHOOL FUND

Amount of Fund.....		\$13,777 16
Liberty Bonds.....	\$10,000 00	
Telephone Bonds.....	1,000 00	
Gardner Savings Bank.....	1,000 00	
Gardner Trust Company.....	1,777 16	
	<hr/>	<hr/>
	\$13,777 16	\$13,777 16

FORBUSH WORTHY POOR FUND

Amount of Fund.....		\$1,649 48
Worcester North Savings Institution...	\$1,649 48	
	<hr/>	<hr/>
	\$1,649 48	\$1,649 48

TOWN LIBRARY FUND

Amount of Fund.....		\$1,800 00
Fitchburg Savings Bank.....	\$1,800 00	
	<hr/>	<hr/>
	\$1,800 00	\$1,800 00

M. A. FARNSWORTH LIBRARY FUND

Amount of Fund.....		\$525 00
Leominster Savings Bank.....	\$525 00	
	<hr/>	<hr/>
	\$525 00	\$525 00

C. C. FORBUSH LIBRARY FUND

Amount of Fund.....		500 00
Leominster Savings Bank.....	\$500 00	
	<hr/>	<hr/>
	\$500 00	\$500 00

J. W. FORBUSH LIBRARY FUND

Amount of Fund.....		\$1,000 00
Athol Savings Bank.....	\$1,000 00	
	<hr/>	<hr/>
	\$1,000 00	\$1,000 00

A. R. HAGER LIBRARY FUND

Amount of Fund.....		\$600 00
Gardner Savings Bank.....	\$600 00	
	<hr/>	<hr/>
	\$600 00	\$600 00

M. D. HAWES LIBRARY FUND

Amount of Fund.....		\$1,000 00
Winchendon Savings Bank.....	\$1,000 00	
	<hr/>	<hr/>
	\$1,000 00	\$1,000 00

PRESTON P. ELLIS LIBRARY FUND

Amount of Fund.....		\$1,000 00
Fitchburg Savings Bank.....	\$500 00	
Five Shares John A. Dunn Co.....	\$500 00	
	<hr/>	<hr/>
	\$1,000 00	\$1,000 00

LUCY J. CHILDS LIBRARY FUND

Amount of Fund.....	\$150 00	
Fitchburg Savings Bank.....		\$150 00
	<hr/>	<hr/>
	\$150 00	\$150 00

Total Library Trust Funds.....	\$6,575 00	\$6,575 00
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PRESTON P. ELLIS SCHOOL FUND

Amount of Fund.....		\$1,000 00
Fitchburg Savings Bank.....	\$500 00	
Five Shares John A. Dunn Company.....	500 00	
	<hr/>	<hr/>
	\$1,000 00	\$1,000 00

M. A. CREED CEMETERY WALL FUND

Amount of Fund.....		\$1,069 99
Liberty Bonds.....	\$1,000 00	
Gardner Trust Company.....	69 99	
	<hr/>	<hr/>
	\$1,069 99	\$1,069 99

WATER FUND

Amount of Fund.....		\$15,000 00
U. P. R. R. Bonds.....	\$4,000 00	
Town of Ashburnham, Note.....	6,000 00	
Gardner Savings Bank.....	3,500 00	
Gardner Trust Company.....	1,500 00	
	<hr/>	<hr/>
	\$15,000 00	\$15,000 00

WAR MEMORIAL FUND

Amount of Fund.....		\$575 14
Gardner Trust Company.....	\$575 14	
	<hr/>	<hr/>
	\$575 14	\$575 14

Balance on hand from One Hundred Fiftieth Anniversary Celebration Account. \$2 26

War Bonus Fund returned from the State.

For details see Report of Town Accountant.

Respectfully submitted,

FRANK W. FENNO,

Town Treasurer.

CEMETERY PERPETUAL CARE FUNDS
1924
GARDNER TRUST COMPANY

	Book No.	Jan. 1, 1924	Income	Withdrawn	Dec. 31, 1924
A. R. Durling.....	\$7314	\$107 18	\$4 86	\$4 50	\$107 54
Mary W. Eaton.....	7609	53 24	2 39	3 00	52 63
Flora E. Elliott.....	7203	55 30	2 49	1 50	56 29
E. S. & M. E. Kendall	7310	107 73	4 88	2 00	110 61
Healy & Dalrymple.....	7601	55 34	2 50	4 00	53 84
J. C. Goodridge.....	166	136 52	6 22	2 00	140 74
Joseph Hager.....	150	369 42	16 87	7 00	379 29
J. W. Miller.....	165	122 63	5 57	2 00	126 20
M. J. Borey	167	55 64	2 52		58 16
J. L. Walton.....	176	54 16	2 44	2 00	54 60
H. J. Leland.....	202	58 82	2 65	2 00	59 47
Lina W. Wetherbee.....	430	102 69	4 65	3 00	104 44
Charles Nichols.....	626	179 10	8 17	3 75	183 52
Charles R. Wood.....	1433	35 36	1 58		36 94
Nelson Lewis.....	1468	102 43	4 64	2 00	105 07
Joseph Woodbury.....	8866	70 26	3 16		73 42
Levi & J. Jackson.....	8451	102 62	4 65	3 00	104 27
Learned & Goodnow.....	8467	102 25	4 64	3 00	103 89
S. E. & A. Brooks.....	4829	212 78	9 70	3 00	219 48
S. F. Lamb.....	7930	109 13	4 95	4 00	110 08
Harris & Barnes.....	4774	113 60	5 16	2 00	116 76
G. N. Haynes.....	6779	110 41	5 01	3 75	111 67

GARDNER TRUST COMPANY—Continued

	Book No.	Jan. 1, 1924	Income	Withdrawn	Dec. 31, 1924
John C. Miller.....	7417	\$110 46	\$5 01	\$1 00	\$114 47
J. L. Marshall.....	8019	106 14	4 82	3 50	107 46
Oliver Estey.....	6786	115 21	5 23	1 50	118 94
Timothy Brown.....	6294	109 56	4 98	3 00	111 54
A. H. Raymond.....	7610	104 86	4 88	4 50	105 24
Frank Nichols.....	7090	106 09	4 94	4 50	106 53
D. W. Hill.....	7681	208 78	9 51	7 00	211 29
Francis Merriam.....	7970	103 97	4 72	3 00	105 69
W. H. Benjamin.....	7819	104 89	4 77	2 00	107 66
Alfred Battles.....	7969	102 72	4 66	2 00	105 38
Joseph & Emily Miller.....	8184	50 26	2 26	1 50	51 02

WINCHENDON SAVINGS BANK

Miles & Puffer.....	18970	\$60 08	\$3 03		\$63 11
Sarah A. Fokett.....	18969	53 35	2 68	\$2 00	54 03

FITCHBURG SAVINGS BANK

Lucy J. Childs.....	52931	\$205 00	\$10 38	\$2 00	\$213 38
Ruth Beaman.....	63113	56 80	2 85	1 00	58 65
John Whitney.....	63114	121 87	6 13		128 00
P. P. Ellis.....	63107	134 64	6 78	4 45	136 97
Eliza Baker.....	63111	75 97	3 66		79 63
O. W. & L. A. Savin.....	63112	177 45	8 96	2 00	184 41

WORCESTER NORTH SAVINGS INSTITUTION

	Book No.	Jan. 1, 1924	Income	Withdrawn	Dec. 31, 1924
George C. Upton.....	57713	\$795 27	\$40 26	\$6 00	\$829 53
J. & L. K. Lynde.....	61793	124 40	6 28		130 68
A. E. Ware.....	60774	193 22	9 78	2 00	201 00

LEOMINSTER SAVINGS BANK

William Mayo.....	27817	\$228 61	\$10 37	\$13 25	\$225 73
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GARDNER SAVINGS BANK

Jonas Cutler	29728	\$98 38	\$4 95	\$2 00	\$101 33
John Brown.....	29731	120 66	6 08	1 00	125 74
William Eaton.....	29723	125 41	6 33	5 00	126 74
Marshall Eaton.....	29738	110 92	5 58	4 00	112 50
Stillman Eaton.....	29722	55 65	2 81	3 00	55 46
Holden & Eames.....	29733	122 03	6 18	3 00	125 21
Lyman Allen.....	29737	123 55	6 23	4 00	125 78
Ivers Ray.....	29717	118 41	5 98	4 20	120 19
Martha F. Partridge.....	29741	148 41	7 50	4 75	151 16
Sarah M. Cowee.....	29730	118 50	5 98	4 00	120 48
M. C. Whipple.....	29721	87 53	4 41		91 94
C. A. Forbush.....	29720	126 85	6 40		133 25
S. B. Smith.....	29719	81 59	4 11	2 00	83 70
F. S. Young.....	29735	51 69	2 58	1 00	53 27
S. L. Wyman.....	29734	128 53	6 48	2 00	133 01

GARDNER SAVINGS BANK—Continued

	Book No.	Jan. 1, 1924	Income	Withdrawn	Dec. 31, 1924
Artemas Merriam.....	29716	\$185 50	\$9 38	\$15 00	\$179 88
Elisha Pierce.....	29718	217 50	10 98	2 00	226 48
Porter F. Page.....	29740	198 34	10 03	2 00	206 37
John Minott.....	29724	107 00	5 41	1 00	111 41
J. W. Forbush.....	29729	183 98	9 28	2 00	191 26
M. A. Farnsworth.....	29712	71 55	3 61	14 00	61 16
Elijah Hager.....	29726	91 21	4 61	2 00	93 82
G. W. Hager.....	29727	89 34	4 51	2 00	91 85
Harrington & Wheeler.....	29725	52 98	2 65	2 00	53 63
M. E. Hood.....	29714	110 25	5 58	2 00	113 83
Leander Hartwell.....	29732	60 19	3 03	2 00	61 22
Coleman & Derby.....	29713	152 67	7 70	3 00	157 37
J. W. Estabrook.....	29715	54 60	2 73	2 00	55 33
S. A. Stevens.....	29736	125 67	6 33	20 00	112 00
Frederick Allen.....	29739	114 27	5 78	4 00	116 05
Oliver M. Merriam (New).....	45559	\$9,299 37			
Alonzo D. Bolton (New).....	45606	100 00	2 92		102 92
Ellen L. Baker (New).....	45846	100 00	2 92		102 92
Charles H. & Mary A. Dupee (New).....	45883	100 00	2 08		102 08
Spaulding & Rugg (New).....	46410	200 00	3 33		203 33
		200 00			200 00
		\$9,999 37	\$461 10	\$238 65	\$10,221 82

REPORT OF HAGER PARK TRUSTEES

During the year 1924, we have had cut, under the supervision of Mr. Vincent, $82\frac{1}{4}$ cords, 4ft. wood; and 4 cords, 871 ft. logs. The lumber was sold to the town and the Goodridge Box Co., and taken on the lot. The wood had to be first yarded at convenient points for loading, then we sold and delivered to the following:

Town Hall.	15	cords
Upton School.	20	cords
District Schools.	33	cords
First Grade School.	$41\frac{1}{2}$	cords
Forbush Library.	$41\frac{1}{2}$	cords

Some of this was fitted for stove. This nearly uses up the supply of dry wood, but we are cutting about 100 cords this winter which will be accounted for in the report of 1925.

Financial Statement in Town Accountant's Report.

Respectfully submitted.

FRANK W. FENNO,
FLOYD W. VINCENT,
CARLOS E. BARRON,
Trustees.

The ten shares of John A. Dunn Company preferred stock, (five shares in the Library Fund and five shares in the School Fund) came to the town through the estate of the late Preston P. Ellis, in his bequest.

Under the present system of bookkeeping, as will be seen by the report of the Town Accountant, quite an amount of unexpended income has been withdrawn from some of the Trust Funds and is carried in my general cash, but can be drawn upon at any time. While this deprives the Trust Funds of the benefit of compound interest accumulations, the town gets the use of the money in its general account.

Respectfully submitted,

FRANK W. FENNO,
Town Treasurer.



ANNUAL REPORTS
OF THE
SCHOOL COMMITTEE
AND
Superintendent of Schools



FOR THE
Year Ending December 31st
1924

HATTON PRESS, INC.
Gardner, Mass.

DIRECTORY OF PUBLIC SCHOOLS

SCHOOL COMMITTEE

Mrs. Katherine Dutton, Chairman	Term expires 1925
Thaddeus B. Fenno, Secretary	Term expires 1926
Charles B. Shannon, Recording Secretary	Term expires 1927

SUPERINTENDENT OF SCHOOLS

Mrs. Marion W. Stanton, Sterling

SCHOOL PHYSICIAN

George A. Mossman, M. D.

SCHOOL NURSE

Veronica Beauregard, R. N.

SUPERVISOR OF MUSIC

Emma Southwick, Fitchburg

SUPERVISOR OF DRAWING

E. Maude Bradley, Gardner

ATTENDANCE OFFICER

Harold A. Towle

SCHOOL CALENDAR, 1925

Winter Term—All Schools, 12 weeks, January 5 to March 27.

Spring Term—All schools, 12 weeks, April 6 to June 26.

Fall Term—All schools, 16 weeks, September 1 to December 18.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee:

This, my third annual report, is the thirty-fifth in the series of superintendents' reports.

In a constantly changing social and economic order the demands upon the public schools are steadily growing greater. The responsibility of the school is still further increased because many social agencies other than the school afford less stimulus for education than heretofore.

"Education in a democracy, both within and without the school, should develop in each individual the knowledge, interests, ideals, habits, and powers whereby he will find his place and use that place to shape both himself and society toward ever nobler ends."

This educational ideal has come to be accepted generally and leaders in the field are agreed that the main purposes of education are seven:

1. Health.
2. Command of fundamental processes.
3. Worthy home-membership.
4. Vocation.
5. Citizenship.
6. Worthy use of leisure.
7. Ethical character.

One must have good health in order to perform the duties of life and to enjoy the benefits of leisure. The health of the individual is a National asset. Health education is fundamental.

There are certain processes, such as reading, writing, figuring, and oral and written expression, that are needed in carrying on the daily affairs of the individual. The command of these fundamental processes is necessary. In addition to this the individual has a right to the opportunity for further study along lines of his need or pleasure.

Normally an individual is a member of a family, of a working group, of a community, and connected with many social, religious and civic groups. He cannot live to himself alone. He is expected to enrich the family life, to render important vocational services to his fellows, and to promote the common welfare. Therefore, worthy home-membership, vocation, and citizenship demand attention as three of the leading objectives of education.

Every person should have some time free for the cultivation of personal and social interests. This leisure, if worthily used, will make him better able to meet the responsibilities of life. He will return to his tasks refreshed and with a broader outlook. Here is the opportunity for the enrichment of life. The working day of most people is shorter than formerly. While shortened hours of labor tend to lessen the harmful effects of prolonged strain, they increase, if possible, the importance of the right use of leisure. Education for the right use of leisure is essential.

Ethical character is conduct founded upon right principles, clearly seen and loyally followed. The realization of the first six objectives is dependent upon ethical character. Although involved in all other purposes of education, character requires specific consideration.

If a community accepts these objectives as the goal of its educational system, and hopes to attain the goal, certain facilities such as trained teachers, modern buildings, adequate equipment, proper safeguards and concern for health, morals, thrift and safety are necessary. Without these facilities, the handicap is unfair to the child, unnatural to the ambitions of parenthood and un-American in its very existence.

Westminster is fortunate in having an unusually efficient corps of teachers, well trained for their work, the majority with teaching experience. These teachers are conscientiously endeavoring to meet the objectives of education. In order to do this most effectively the active cooperation of parents and of all persons interested in the welfare of children is needed. The simplest expression of this cooperation is by visits to the school and frequent conferences with the teachers in regard to matters of mutual interest such as methods, attendance, home study, health, individual characteristics of children et cetera. That very little of this visiting is done may be seen from a table in connection with this report, although this lack cannot be said to indicate no cooperation as many individuals and organizations have been most helpful.

It is due to the liberality and progressive outlook of voters and townspeople that the children at the center have the advantages of a modern school building with all it entails, that trained teachers can be secured and retained, that modern equipment and text books are available, that supervisors in special subjects are employed, that hot cocoa is served during the winter months. The nursing service has not been continuous this year which is unfortunate. This has been due to unavoidable changes and accounts for the fact that no nurse's report is included in the Town Report.

Pupil transportation insurance and increased salary schedule for continued service are progressive measures that have been inaugurated during the last year.

The present method of making the school appropriation, a small appropriation plus school receipts, is unsatisfactory to all who have the responsibility for the careful expenditure of school funds. It is illegal to exceed appropriations and yet when the money is needed for so many desirable purposes it is certainly poor business not to use the full amount available. It is difficult to expend exactly the school money when it is impossible to

know in advance the exact amount of school receipts from sources other than the town appropriation. Under the law all school receipts are paid into the town treasury. Therefore, the appropriation by the town of a definite sum of money about equal to that available in recent years for school purposes would make no material difference to the tax-payers but would enable the committee to know exactly what to plan for in making their yearly budget.

RECOMMENDATIONS

1. At least one visit a year by a parent of each child to the class room during a regular school period.
2. The organization of a local branch of the National Parent-Teacher Association.
3. The continued study of needs and possibilities of school consolidation by all persons interested in better schools.
4. A definite sum of money appropriated for all school purposes.

Respectfully submitted,

MARION W. STANTON,

ROLL OF HONOR

Pupils neither absent nor tardy September 1923—June 1924.

Robert Kangas	Joseph Kempton
Eino Rustari	Lucile French
Elma Waltanen	Frieda Hayden
Alvida Goguen	Elmando Cuiffetti
Frederick Kempton	William Facey
Aune Haavista	Willis Young
Ellen Hayden	Arthur Williams
Raymond Morse	Thayer French

Average daily membership	319 pupils
Average daily attendance	289 pupils
Per cent of attendance	90

PER CAPITA COSTS, SEPT. 1923—JUNE 1924

High School, cost per pupil	\$105 82
Elementary Schools, cost per pupil	63 80

These figures do not include salaries or expenses of school committee and superintendent, as this charge cannot be fairly divided. During the last school year this sum expended for general control was \$1,256.81.

REGISTRATION OF PUPILS SEPT. 1924

School	Grade	No. Pupils in Grade	No. Pupils in School
High	12	6	
	12	9	
	10	19	
	9	20	54

School	Grade	No. Pupils in Grade	No. Pupils in School
Upton Grammar	8	26	50
	7	24	
Upton Intermediate	6	21	42
	5	21	
Upton Primary	4	13	35
	3	22	
Upton Primary	2	22	22
Center	1	25	25
Whitmanville	8	1	23
	7	1	
	6	1	
	5	1	
	4	5	
	3	5	
	2	4	
	1	5	
North Common	7	3	15
	6	1	
	4	2	
	3	2	
	2	5	
	1	2	
Narrows	6	5	22
	5	3	
	4	2	
	3	4	
	2	5	
	1	3	

School	Grade	No. Pupils in Grade	No. Pupils in School
Depot	5	1	
	4	1	
	3	1	
	2	1	
	1	4	*8
	(*Now in Upton School)		
Lake	7	3	
	5	1	
	4	4	
	3	1	
	2	2	
	1	3	14
Minott	7	4	
	4	1	
	3	1	
	2	2	8
North Westminster	8	1	
	6	1	
	5	2	
	3	1	
	2	1	
	1	2	8
Total Enrollment of pupils			<hr/> 326

PUPILS NEITHER ABSENT NOR TARDY

September, 1924—January 5, 1925

High

Paul Mansur	Lionel Vincent	Marion Roper
Anna Kahkola	Thayer French	Bernice Rowe
Ellen Hayden	Willard Gates	Browney Amastae
Gordon Humphrey	Elma Kahkola	Ella Goguen
Lee Brackett	Mary Kanto	Mildred Humphrey
Arthur Williams	Ilmi Koski	Tyynne Lamsa
Laura Williams	Raymond Morse	Leo Leino
	Voitto Nurmi	

Upton Grammar

Impi Elola	Louise Murdock	Elma Waltonen
Lucile French	Elli Stromberg	Charles Merriam
Linnea Kraus	Hazel Turner	Howard Morse
Eva Lehtonen	Mary Turner	Clarence Roper
Maude McGee	Annie Walker	Armas Roiha
	Herbert Smith	

Upton Primary

Henry Antilla	Toivo Oya	Olive Coombs
Preston Baker	Bruce Shannon	Lempi Jaaskelainen
Reino Oya	Elizabeth Conant	Toini Laitenen

Upton Grade II

Carl Mansur	Ellen Karvonen
-------------	----------------

Center Grade I

Bruce Carpenter	Vernal Tuttle
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Upton Intermediate

John Carpenter	Howard Winter	Martha Lehtinen
Toino Jaaskelainen	Elsie Heimo	Edna Mackey
Richard Mansur	Tyynne Jaaskelainen	Dorothy Nurmi
	Sallie Sakkinen	

Whitmanville

Eino Maki

Helen Wainion

North Common

Wilho Ojala

Toivo Waltonen

Tyyra Ojala

Narrows

Doris Goguen

Aili Hill

Depot

Helen MacAloney

Thomas MacAloney

North Westminster

Sylvia Wartianen

Herbert Schrieber

VISITORS IN THE SCHOOLS

September, 1924—January, 1925

SCHOOL	Number visits by parents and friends	Number who have visited more than once	Number of visits by persons employed by School Dept.
High.....	2	0	47
Upton Grammar....	5	0	33
Upton Intermediate..	0	0	36
Upton Primary.....	4	1	39
Upton, Grade 2.....	3	1	23
Center, Grade 1.....	7	0	38
Whitmanville.....	4	0	15
North Common....	0	0	13
Narrows.....	*15	0	14
Depot.....	3	1	13
Lake.....	**32	0	13
Minott.....	0	0	15
North Westminster..	6	0	6

*(Xmas Entertainment)

**(29 Xmas).

Teaching Personnel

Teacher	School	Home Address	Training	Teaching experience prior Sept. 1924
Irving F. Sherwood	High, Principal	Plymouth, N. H.	New Hampshire State College	2
James D. Power	High, Asst. Principal	317 Lincoln St., Worcester	Holy Cross College	2
Jane Fitzgerald	High	44 Milk St., Fitchburg	University of London	1
Marguerite Straker	Upton, Grammar	57 Summer St., Fitchburg	Boston University (1 yr.) Fitchburg Normal	10
Edna Atkins	Upton, Intermediate	1211 Main St., Fitchburg	Fitchburg Normal	0
Margaret Horgan	Upton, Primary	Fitchburg	Fitchburg Normal	5
Doris Jones	Upton, Grade 2	Fitchburg	Fitchburg Normal	3
Doris Fenno	Center, Grade 1	Westminster	Fitchburg and Hyannis Normal (Summer Courses)	4
Rose Kelly	Whitmanville	50 Fair St., Newburyport	Nazareth Normal, Kentucky	2
Dorothy Glazier	North Common	34 Ash St., Fitchburg	Fitchburg Normal	0
Katherine Miller	Narrows	Champney St., Groton	Fitchburg Normal	0
Stella Sargent	Depot	Groton	Fitchburg Normal	1
Carrie Estabrook	Lake	Westminster	Fitchburg and Hyannis Normal (Summer Courses)	13
Gwendolyn Roberts	Minott	86 Kittredge St., Roslindale	Burdett Com. School (1 year)	1
Agnes Leahy	North Westminster	Leominster	Fitchburg Normal	0

WESTMINSTER HIGH SCHOOL
ANNUAL PRIZE SPEAKING CONTEST

TOWN HALL

Thursday Evening at eight o'clock

DECEMBER 4, 1924

PROGRAM

<i>Song</i>	<i>By School</i>
The Traitor's Deathbed	<i>George Lippard</i>
Martha H. Leino —(First Prize Winner)	
Mark Anthony's Original Oration	<i>Annonymous</i>
Thayer French	
Murder Will Out	<i>Daniel Webster</i>
Lee F. Brackett —(Second Prize Winner)	
She Wanted to Learn Elocution	<i>Annonymous</i>
Anna E. Kahkola	
<i>Song</i>	<i>By School</i>
Lasca	<i>Frank Despre</i>
Paul B. Mansur —(Third Prize Winner)	
The Deacon's Courtship	<i>Mrs. L. D. A. Stuttle</i>
Marion R. Murdock	
On the Wire	<i>Robert Service</i>
Bernice M. Rowe	
The Railroad Through the Farm	<i>Sam Walter Foss</i>
Hermon A. Vincent	
<i>Song</i>	<i>By School</i>

COMMENCEMENT EXERCISES

of the

WESTMINSTER HIGH SCHOOL

June the nineteenth

Eight O'clock

Congregational Church

PROGRAM

Invocation	<i>Rev. W. S. Randall</i>
Song—"Praise Ye the Father"	<i>School Chorus</i>
Address of Welcome	<i>Edna Louise Denton</i>
Ideas and Ideals of Boy Scouts	<i>Howard Arden Carpenter</i>
America, Twenty Years Hence	<i>Ellen Katherine Lehtinen</i>
Song—"The Maybell and the Flowers"	<i>School Chorus</i>
Historical Spots of America	<i>Lena Taini Autjo</i>
Success	<i>Doris Elizabeth Cummings</i>
Farewell Address	<i>Eero Edward Rostedt</i>
Song—"The Stormfiend"	<i>School Chorus</i>
Presentation of Diplomas	<i>Mrs. Marion W. Stanton, Supt.</i>

CLASS ROLL

Lena Taini Autjo	<i>Edna Louise Denton</i>
Howard Arden Carpenter	<i>Ellen Katherine Lehtinen</i>
Doris Elizabeth Cummings	<i>Eero Edward Rostedt</i>

HONOR ROLL

Ellen Katherine Lehtinen

MARSHALS

*Porter W. Dawley**Paul B. Mansur*

CLASS COLORS

Red and White

TOWN WARRANT

ANNUAL TOWN MEETING

Worcester, ss.

To either of the Constables of the Town of Westminster in the County aforesaid:

GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Westminster, qualified to vote in Elections and Town Affairs, to meet at the Town Hall, in said Westminster, on Monday the second day of March, 1925, at nine o'clock in the forenoon, then and there to act on the following Articles:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To hear the report of any Committee chosen by the Town and act thereon.

Art. 3. To choose all necessary Town Officers for the ensuing year; also to vote by ballot "Yes or No," on the question, Shall license be granted for the sale of certain non-intoxicating beverages in this Town.

Art. 4. To raise and appropriate such sums of money as may be necessary for the following departments: General Government, Protection of Persons and Property, Town Hall, Health and Sanitation, Highways, Schools, Libraries, Cemeteries, Payment of Interest, Payment of Debt, Unclassified, Public Charities, Soldiers' Benefits.

Art. 5. To see what compensation the Town will allow the Collector of Taxes for the ensuing year, and determine the terms upon which they shall be collected, or act in relation thereto.

Art. 6. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1925, and to issue a note or notes therefor payable within one year, and any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Art. 7. To see if the Town will accept the list of jurors as revised by the Selectmen, or act relative thereto.

Art. 8. To choose all necessary Committees for the ensuing year.

Art. 9. To see if the Town will choose an agent or agents to prosecute and defend all suits in behalf of the Town, or act in relation thereto.

Art. 10. To see if the Town will vote to empower the Collector of Taxes to use all means for collecting Taxes which a Town Treasurer may use when appointed Collector.

Art. 11. To see if the Town will take any action in regard to the observance of an Old Home Day, choose any committee for same, raise and appropriate any sum of money for said purpose, or act relative thereto.

Art. 12. To see if the town will vote to appropriate for any purpose, the money that has been received from the State on account of Poll Taxes, the sum received from the Northern Mass. St. Railway Co., on account of the road to the Narrows, the sum of money in the hands of the committee chosen to dedicate the World War Memorial, or other unexpended funds.

Art. 13. To see if the town will vote to repair the hay scales, keep them in order so they will weigh correct the entire year, choose a Committee to attend to it, raise and appropriate money for the same.

Art. 14. To see if the town will raise and appropriate any sum of money to purchase a loading machine for the highway department, or act relative thereto.

Art. 15. To see if the town will raise and appropriate any sum of money to purchase a gasolene engine for the purpose of furnishing power to run the stone crusher, or act relative thereto.

Art. 16. To see if the town will raise and appropriate the sum of two hundred and sixty-five dollars to purchase the Traffic Beacon now stationed at junction of Main Street and Fitchburg road or act relative thereto.

Art. 17. To see if the town will raise and appropriate any sum of money for the purpose of installing an additional street light on South Street, or act relative thereto.

Art. 18. To see if the town will vote to fix the compensation of the Deputy Game Warden appointed by the State, or act in relation thereto.

Art. 19. To see if the town will raise and appropriate the sum of four thousand dollars for the purpose of extending the improvements on the Worcester road, provided that the state and county allot the sum of six thousand dollars each for extending said improvement, or act relative thereto.

Art. 20. To see if the town will vote to raise the salary of the Town Accountant one hundred dollars per year, beginning January 1st, 1924, or act in relation thereto.

And you are directed to serve this Warrant by posting up attested copies thereof at the Post Office and Town Hall in said Town, seven days, at least, before the time for holding said meeting.

Hereof fail not, and make due returns of this Warrant with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this sixteenth day of February in the year one thousand nine hundred and twenty-five.

L. W. FRENCH,
F. A. GOODRIDGE,
F. W. DERBY,

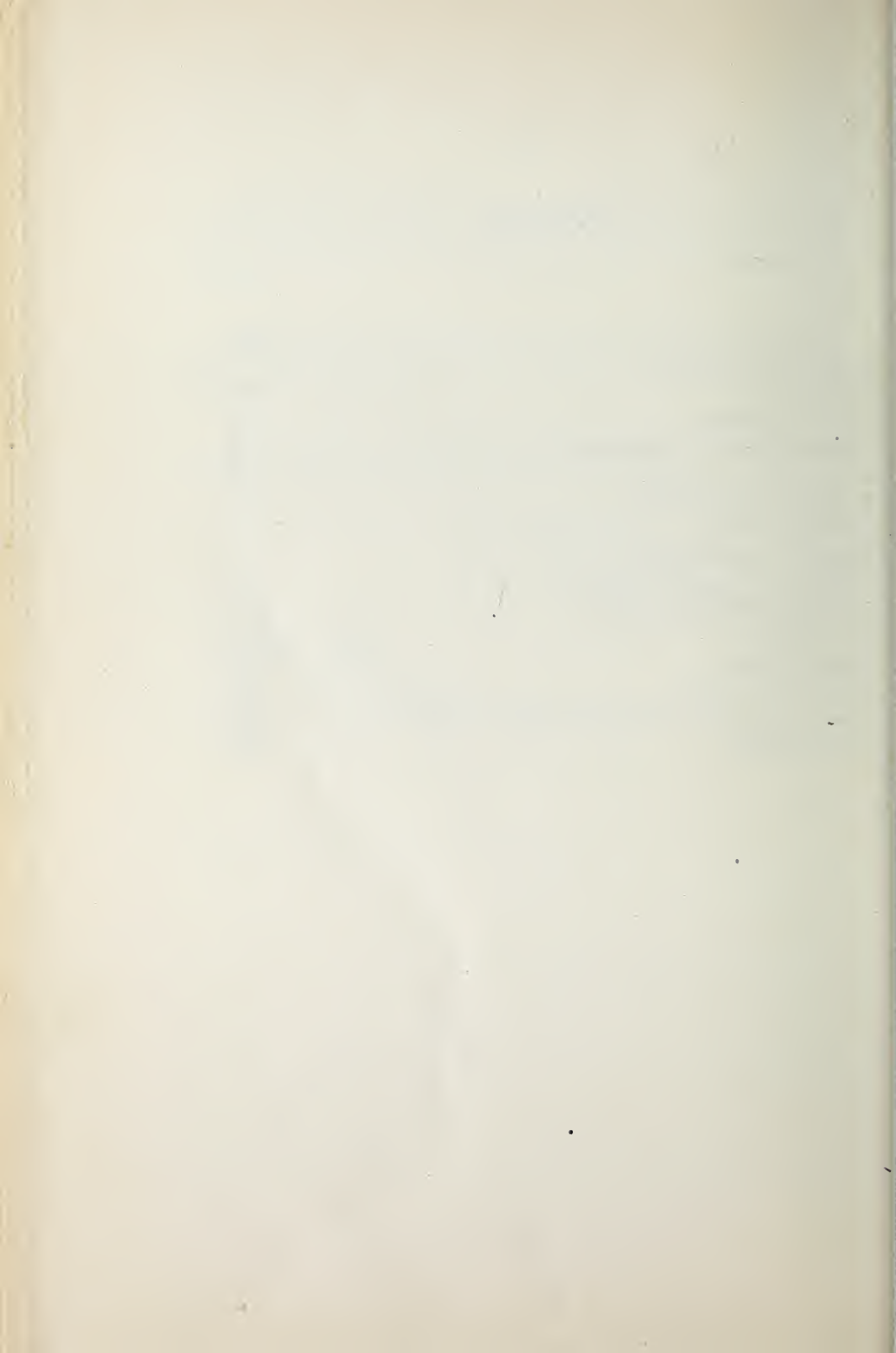
Selectmen of Westminster.

A true copy, attest:

F. W. DERBY,
Clerk of Selectmen.

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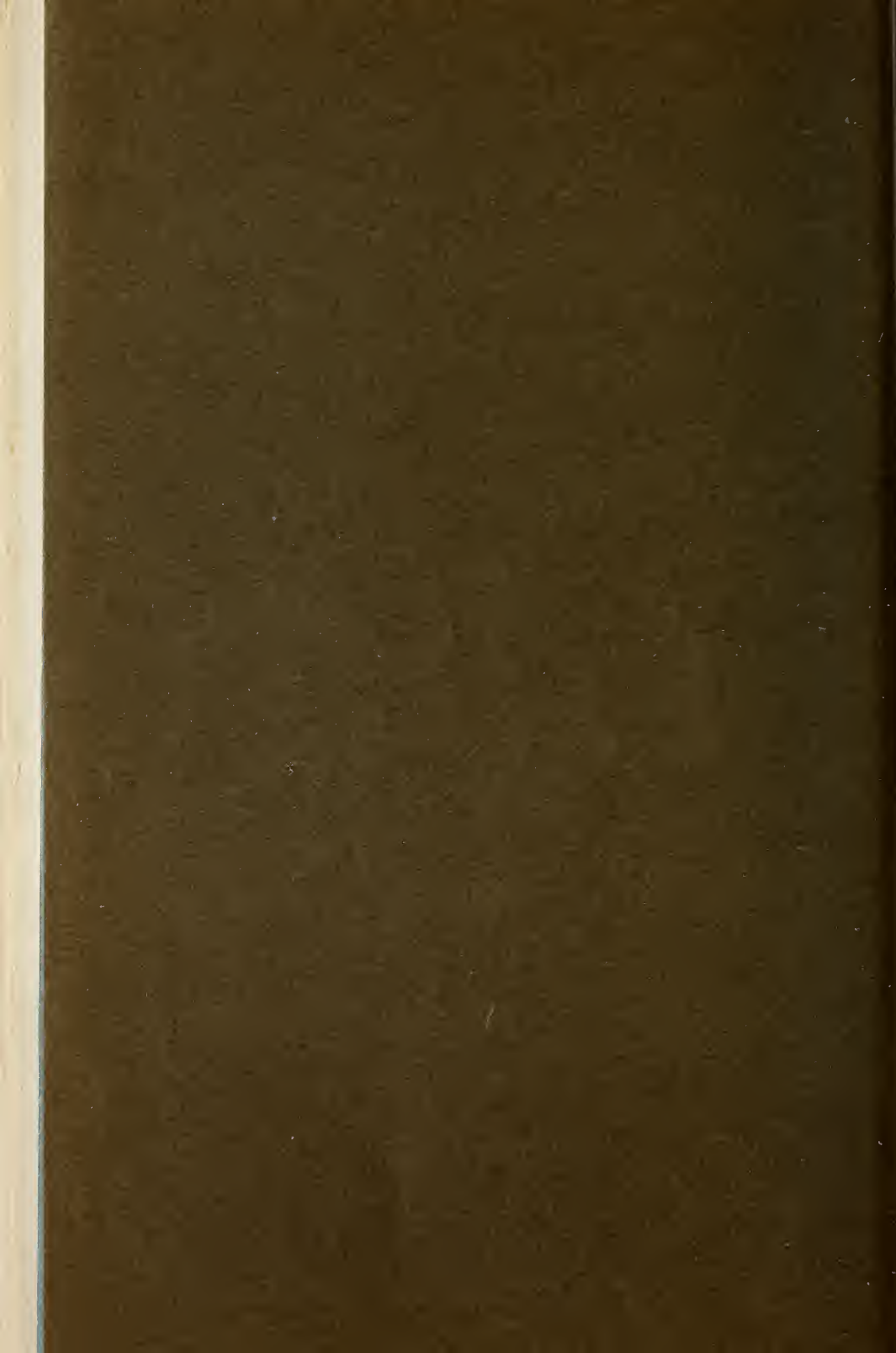


ANNUAL REPORTS
— OF THE —
TOWN OFFICERS
— OF —
WESTMINSTER, MASS.



For the Year Ending December 31,

1925



ANNUAL REPORTS
—OF THE—
TOWN OFFICERS
—OF—
WESTMINSTER, MASS.



For the Year Ending December 31,
1925



TOWN CLERK'S REPORT

For the Year Ending Dec. 31, 1925.

There were five Town Meetings held during the year 1925.
(In the following reports of Town Meetings it is a synopsis from the records of each meeting).

ANNUAL TOWN MEETING HELD MARCH 2, 1925

Article 1.

Arno E. Hurd was chosen Moderator.

Article 2.

(To hear the reports of any committee)

No committee reported. Voted to pass over article.

Article 3.

The following is a list of Town Officers chosen, together with those whose term of office has not expired:

TOWN CLERK

Charles F. Giles

TREASURER

Frank W. Fenno

SELECTMEN

Frank W. Derby was chosen for three years

Fred A. Goodridge, term expires March, 1926

Lucius W. French, term expires March, 1927

OVERSEERS OF THE POOR

Lucius W. French was chosen for three years

Frank W. Derby, term expires March, 1926

Hobart Raymond, term expires March, 1927

ASSESSORS

Cyrus T. Miller was chosen for three years

Carlos E. Barron, term expires March, 1926

Arno E. Hurd, term expires March, 1927

SCHOOL COMMITTEE

Katherine T. Dutton was chosen for three years

Thaddeus B. Fenno, term expires March, 1926

Charles B. Shannon, term expires March, 1927

LIBRARY TRUSTEES

Cyrus T. Miller was chosen for three years

Lucy M. Giles was chosen for three years

Frank W. Fenno, term expires March, 1926

Ida E. Merriam, term expires March, 1926

Winfield S. Randall, term expires March, 1927

Sarah J. Wyman, term expires March, 1927

CEMETERY COMMISSIONERS

Elmer Walker was chosen for three years

Frank S. Parks, term expires March, 1926

Windsor F. Neal, term expires March, 1927

TAX COLLECTOR

Windsor F. Neal

TREE WARDEN

Otto H. Conant

CONSTABLES

Leonard A. Fairbanks

Otto H. Conant

Alexander Donaldson

HAGER PARK COMMISSIONER

Floyd W. Vincent was chosen for three years

SURVEYORS OF WOOD, LUMBER AND BARK

Frank S. Smith

Wickliffe H. Waterhouse

George A. Mather

Edward Hetu

Edward R. Flagg

Henry Waltonen

Charles H. Dupee

Arthur E. Merriam

Walter H. Laws

Article 4.**APPROPRIATIONS.**

Note— In the following table appropriations under other articles are also included in order to show the total amount appropriated.

Salaries of Town Officers and expenses	\$2,000
Town Hall Maintenance	700
Constables	500
Fire Department	1,500
Sealer of Weights and Measures	100
Tree Warden	250
Board of Health	1,000

Medical Inspection	\$	75
Highway repairs under Chapter 81		4,000
Worcester Road under Chapter 90		4,000
Special appropriation for Narrows Road		1,200
Snow and Ice removal (highways)		1,500
Snow and Ice removal (sidewalks)		100
Sidewalks (maintenance)		200
Sidewalks (new construction)		150
Bridges		500
Watering Tubs and Guide Boards		50
Water for fountain and cistern		20
Special for draging roads		500
Electric Lights for streets		1,665 06
Soldiers Benefits		536
Schools, (including amount from State)		25,000
Library Dog fund and		1,200
Cemeteries, (including \$100 for Mirick Cemetery Park)		800
Payment of interest		1,000
Payment of Debt, War Bonus fund and		232 57
Memorial Day and care of monument grounds		125
Town Clock		20
Printing Town Reports		373 35
Care of World War Memorial		100
Miscellaneous		200
Care of Hay Scales		100
Gasoline Engine		1,000
Additional Light on South Street		25
Game Warden		100
Moth Work		520 63
Replacement of Upton fund		811 65
	<hr/>	
	Total	\$52,154 26

Article 5.

Voted that the Tax Collector be allowed one cent on each dollar collected and subject to the following conditions:

All taxes paid after October 1st, 1925 shall pay six per cent. per annum additional.

Article 6.

Voted to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1925 and to issue a note or notes therefor payable within one year and any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article 7.

Voted to accept the list of jurors as revised by the Selectmen.

Article 8.

(To choose all necessary committees)

No action taken under this article.

Article 9.

Voted that the Selectmen act as agents to prosecute and defend all suits in behalf of the Town.

Article 10.

Voted to empower the Collector of Taxes to use all means for collecting taxes which a Town Treasurer may use when appointed Collector.

Article 11.

(Article in regard to "Old Home Day" observance)

Voted to pass over the Article.

Article 12.

Voted that the World War Memorial Fund be turned over to the General Fund.

Voted that the sum received from the Northern Mass. St. Railway Co. on account of the road to the Narrows be turned over to the General Fund.

Voted that the money received from the State on account of poll taxes (War Bonus) be applied to the stone crusher note.

Voted to raise and appropriate \$232.57 to pay interest (balance)

Article 13.

Voted \$100 to repair the Town Hay Scales and voted and chose George A. Sargent and Frank A. Merriam as a committee to attend to the matter.

Article 14.

(To see if the Town will purchase a (gravel) loading machine).

Voted not to purchase.

Article 15.

Voted \$1000 to purchase a gasoline engine for the purpose of furnishing power to run the stone crusher.

Article 16.

(To see if the Town will purchase the traffic beacon stationed at the junction of Main Street and Fitchburg road).

Voted in the negative.

Article 17.

Voted \$25 for the purpose of installing an additional street light on South Street.

Article 18.

Voted \$100 as the compensation of the Deputy Game Warden appointed by the State.

Article 19.

Voted \$4000 for the purpose of extending the improvements on the Worcester road, provided that the State and County allot the sum of \$6,000 each for said purpose.

Article 20.

Voted to raise the salary of the Town Accountant \$100 per year (making same \$300 per year).

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD APRIL 4, 1925

Article 1.

Arno E. Hurd was chosen Moderator.

Article 2.

Motion was made by L. W. French that the Town raise and appropriate the sum of \$675 for the purpose of purchasing a gasoline engine to operate the stone crusher. Upon vote it was decided in the negative.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD JUNE 13, 1925

Article 1.

Philip H. Loughlin was chosen Moderator.

Article 2.

Voted to raise and appropriate \$2,000 for the purpose of relaying the culvert under Main Street near the Cracker Factory.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD AUGUST 31, 1925

Article 1.

Frank W. Derby was chosen Moderator.

Article 2.

Voted to join with other towns in the purchase of the real and personal property leased from the town of Charlton by the Charlton Poor Farm association, and authorize the Overseers of the Poor to draw from the income of the Frederick W. Smith Fund a sum not exceeding six hundred dollars for this Town's proportion of the cost.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD DECEMBER 28, 1925

Article 1.

Frank W. Derby was chosen Moderator.

Article 2.

Voted to transfer such part as necessary of the overlay reserve fund to the credit of taxes.

Article 3.

Voted to authorize the Selectmen to transfer any unexpended balance in any account to any account that shows an overdraft.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

BIRTHS, DEATHS and MARRIAGES

For the Year Ending Dec. 31, 1925.

Note—If any error in names or dates are noticed, or any omissions, please inform the Town Clerk.

Births recorded	29
Deaths recorded	19
Brought into Town for burial, (non-resident)	16
Marriages recorded	21

BIRTHS 1925

Date	Name of child	Name of parents
Jan. 16	Hilma Kamila	Oscar and Anna
Feb. 18	Rose Marie Merchant	Joseph and Regina
March 22	Roger Francois Cote	Napoleon and Elsie
April 1	Lorraine Eleanor Ferguson	Nelson and Marguerite
April 5	Henri Boudreau	Adelard and Yvonne
April 27	Leona Louise Leighton	Elmer F. and Fannie
May 8	Jennie Arcangeli	Giacomo and Matilda
May 26	Martha Kempf	David and Anna
June 20	Beverly Ann Berry	Lewis R. and Effie F.
July 15	Martha Avis Hurd	Albert F. and Mary G.
Aug. 1	Jeanette Maggs	Percy V. and Bernice
Aug. 6	Ethel Janet Kangas	John and Hilda
Aug. 13	Warren Walker Towle	Harold A. and Marion P.
Aug. 25	Helen Violet Ojala	Jacob E. and Siiri
Sept. 22	Frank Joseph Uryn	Frank and Frances

Date	Name of child	Name of parents
Sept. 24	Anna Sirkka Luomala	John and Ida
Oct. 11	Rowena Mae Reed	Leslie L. and Faye
Oct.	(still-born)	
Oct. 26	Peter Henry Lafoss, Jr.	Peter H. and Ruth L.
Oct. 27	Harold Wesley Young	Ralph W. and Lois M.
Nov. 2	Edith Alice Friberg	John and Wilhemina
Nov. 6	Earle Oliver Wooster	George W. and Mary
Nov. 6	Ernest Owen Wooster	George W. and Mary
Nov. 8	Anne Theresa Baker	Chester W. and Delia
Nov. 23	Barbara Cleone McAdams	Leon H. and Maud
Nov. 26	Neoma Clare Brackett	Wilfred E. and Gertrude
Dec. 5	Celia May Barrett	Ernest and Lavina
Dec. 22	Leah Joan Walker	Albert R. and Ruth L.
Dec.	(still-born)	

DEATHS 1925

Date		Yrs.	Mos.	Days
Jan. 14	Anna F. (Cross) Bartlett	61	9	14
Feb. 5	Jonás Peltona	48	3	10
March 22	Edward Sharon	84	2	25
March 31	Fred Harper	49		
April 7	Reino Niemi		10	24
April 8	Lysander Walter Bassett	16	9	16
May 27	William H. Carter	85		
June 4	Mary S. (Thompson) Wyman	98		
June 5	Melville H. Warner	79	9	9
June 29	Pauline M. (Baker) Newcomb	94	7	1
July 14	Lillian R. (Howe) Divoll	66	9	24
July 11	George A. Mather	55		
Aug. 6	Charles R. Dutton	69	6	20
Sept. 1	Marilyn L. Stanbridge	1	11	11
Sept. 26	Emil Laitenen	32		
Oct.	(still-born)			

Date		Yrs.	Mos.	Days
Dec. 3	Walter H. Laws	75	7	12
Dec. 4	George E. Divoll	66	6	18
Dec.	(still-born)			

BROUGHT INTO TOWN FOR BURIAL (Non-resident)

Date of Death	Name	Yrs.	Mos.	Days	From
Feb. 9	Timothy Conway	79	2	25	Leominster
Feb. 19	Frank E. Benjamin	73			Somerville
March 8	Sarah Eaton	89	11	28	Worcester
March 15	Rose A. Barrell	79	7		Ashburnham
March 29	Emma E. Damon	75	5		Gardner
April 6	Frank LaBrack	75	11	10	Gardner
April 18	Mary B. Lavers	66	10	15	Boston
May 11	Sarah E. Wheeler	88	4		Worcester
July 4	Levi H. Burpee	75			Leominster
July 18	Charles F. Rice	32	6	18	Worcester
Aug. 24	William P. Hannaford	63	1	13	Lancaster
Aug. 31	Charles F. VanAlstyne	19	5	15	Worcester
Sept. 23	Lambert J. Miles	76		28	Watertown
Oct. 9	Albert Rice	82	4	7	Gardner
Nov. 30	Charles W. Minott	66	8	27	Melrose
Dec. 13	Edward H. Kendall	87	5	14	Boston

MARRIAGES 1925

Date and place of marriage.	Name	Residence
Jan. 17	George L. Wooster	Westminster
Westminster	Grace G. Brigham	Princeton
March 24	Carl V. Holman	Gardner
Westminster	Mary J. (Denning) Robar	Gardner

Date and place of marriage.	Name	Residence
April 20 Templeton	Waino W. Kangas Lillian M. Elola	Gardner Westminster
May 7 Westminster	Paul Jurvelin Helka (Kangas) Hautanioni	Hubbardston Hubbardston
June 15 Fitchburg	Andrew O. Walkonen Evelyn M. MacDonald	Westminster Fitchburg
June 22 Westminster	Arthur Remse Edna M. Holmes	Fitchburg Westminster
June 24 Westminster	Elmer W. Cutting Clara D. Jillson	Westminster Westminster
June 29 Westminster	William J. Mason Ellen E. Harrington	New York City Westminster
June 30 Westminster	Irving F. Sherwood Barbara May Fenno	Plymouth, N. H. Westminster
July 9 Westminster	Arthur C. Jewett Mabel G. (Sands) Parcher	Robinhood, Maine Westminster
July 25 Westminster	Paul N. Woodward Arlene E. Gilson	Princeton Westminster
Aug. 1 Westminster	Harry H. Taylor Doris E. Cummings	Millbury Westminster
Aug. 29 Westminster	Harold H. Haywood Mary E. Lorke	Gardner Gardner
Sept. 7 Westminster	Clifford H. Miller Harriett E. Lohnes	Everett Everett

Date and place of marriage.	Name	Residence
Oct. 4	Melvin W. Stone	Westminster
Leominster	Pearl M. VanAlstyne	Westminster
Oct. 17	Oskar Maki	Westminster
Fitchburg	Ida Laitenen	Hubbardston
Oct. 20	Charles L. Donaldson	Lancaster
Brattleboro, Vt.	Cora A. Barrows	Westminster
Oct. 26	Henry J. Hetu	Westminster
Gardner	Lillian M. LeMieur	Gardner
Nov. 2	Victor G. LaBier	Fitchburg
Westminster	.Dora C. (Denasais) Madden	Fitchburg
Nov. 26	Theodore Symonds	Leominster
Westminster	Myrtle A. Harris	Westminster
Nov. 26	Alexander Donaldson	Westminster
Lexington	Marguerite I. Lawson	Westminster

DOG LICENSE ACCOUNT

For the Year Ending Dec. 31, 1925.

Licenses have been issued to the following persons:

Adams, Charles	\$2	Cousins, Ivan	\$2
Aho, Matti	2	Cummings, Nathan (3)	6
Antilla, Isaac	2	Curtis, F. A.	2
Arvio, Chas. (2)	10	Curtis, H. L. (2)	10
Autyo, Waino	2	Davis, Alfred	5
Baker, L. E.	2	Dawley, C. B.	2
Ballou, Frank	5	Dawley, G. L.	2
Barrett, Eugene	2	Donaldson, G. M.	2
Barrows, E. L.	2	Dupee, C. H.	2
Bassett, H. W.	5	Durling, K. J.	2
Bassett, Walter (2)	7	Dutton, K. T.	2
Battles, Herbert	2	Earl, Bertha	2
Battles, R. W. (4)	8	Earl, H. C.	2
Bean, John	2	Eaton, Evelin	2
Beauchene, George	2	Ehalainen, Otto (2)	4
Beauregard, D. J.	5	Fairbanks, L. A. (2)	7
Bergkuist, A.	2	Femmino, Angelo	2
Bernhardt, Carl (3)	6	Flagg, Wallace (2)	4
Bigelow, F. D.	2	Fletcher, C. N. (2)	7
Bilson, K.	2	French, Marshall	2
Black, William	2	Friberg, John	2
Brackett, E. R.	2	Frye, J. A.	2
Braks, Emma	2	Gibson, Lorin (2)	10
Brigham, Orrin	2	Goodridge, Herbert (2)	7
Brown, John E.	5	Goodridge, Wilfred (2)	4
Buckman, Wm.	5	Hakkala, Victor	2
Buckwold, Barbara	2	Ham, Andrew	2
Buckwold, Marion	2	Hamilton, E. M. (3)	9
Carey, John	2	Handlin, M. E.	5
Caswell, H. E.	2	Hanks, Henry	5
Cedar, Matti	2	Hanninen, Otto	2
Chase, H. C.	2	Harris, Hiram	2
Ciuffetti, N.	2	Harrocks, S.	2

Hemmi, Henry	\$2	Marsh, Neil	\$2
Herold, Oswald (2)	7	Marshall, Phoebe (3)	9
Hill, John	5	Mayranen, A.	2
Hintala, E.	2	McAdams, Leon	5
Holm, Carl	2	Mondville, D. J.	2
Howard, Albert	2	Mondville, Jos.	2
Humphrey, Elmer	5	Mustonen, Henry (2)	4
Hurd, Albert	2	Nappila, Edward	2
Hutchinson, Bertha	2	Nelson, Edmund	5
Ikaheimo, J. (2)	4	Nelson, Jesse	2
Jaaskelinen, H.	2	Nelson, Nels	2
Jalonen, N.	2	Newell, Fred (2)	7
Jamnback, H.	2	Newton, Edmund	2
Johnson, Robert	2	Niemi, Frank	5
Kakohla, Eino	2	Nisuma, Frank	2
Karkkinen, Andrew	2	Nitsche, Geo.	2
Karvonen, John	2	Nygard, Wilho	2
Kaustinen, N.	2	Oya, Andrew	2
Kinnari, Karle	2	Page, F. J.	2
Knight, Andrew	2	Page, J. H.	2
Knower, C. F.	2	Parcher, Bernice	2
Korhonen, August	2	Peltari, Nestor	2
Korkala, Kusti	2	Penttila, Frank	2
Koski, Jacob	5	Percy, Paul F.	2
Krans, Ivar	2	Percy, W. F.	2
Kurikka, Victor	5	Porter, C. M.	2
Laitinen, Emil	2	Putnam, Wm.	2
Lamsa, Miko	2	Putney, Laura (2)	4
Laukkenen, Waino	2	Rameau, Arthur	2
Laws, Anna C.	2	Rameau, George	5
Lehtinen, Ellen	2	Reed, E. B.	2
Lehtonen, Frank	2	Reed, Leslie	5
Leighton, Elmer	5	Reynolds, Chas.	5
Leikkanen, Kalle	2	Rhodes, G. O. (2)	4
Linnur, Wm.	2	Root, Thomas (2)	4
Loughlin, P. H. Jr.	2	Rowe, Chester	2
Maki, Gusti	2	Sahanen, Adolph (2)	4
Mansfield, C. E.	2	Sakinen, Chas.	2
Mansur, E. C.	2	Salo, August	5

Sanderson, H. L.	\$2	Winter, Kusti	\$2
Savilampa, Henry	2	Winton, Walter	2
Schreiber, Carl	2	Wintturi, Walter (3)	9
Seppala, Wilfred	2	Wiswell, Mary	2
Serretto, Angelo	2	Wooster, George	2
Shannon, C. B.	2	Yalonen, A.	2
Shepard, H. A.	2	Yankanski, Barney	2
Smith, E. E.	2	Young, Ralph	2
Stanbridge, Richard	2		
Stiles, Oliver	2	Total,	\$535.00
Stone, Melvin	2	On hand at last report	2.00
Stronberg, John	2		
Tuomela, Peter	2		537.00
Tuomi, Axel	2	Amt. in hands of Clerk	
Tuominen, Kusti	2	Jan. 1, 1926,	4.00
Turner, W. D. (2)	7		
Uryn, Frank	2		533.00
Vainonen, E.	2	Less 211 Clerk's fees	42.20
Vieweg, Ernest (3)	6		
Vincent, F. W.	2	Amt. sent to County	
Wartiainen, P. (2)	4	Treasurer to Dec. 1, 1925	\$490.80
Waterhouse, W. H.	2	Transfers issued to	
Wiinikainen, A.	2	Michael Lasson and M. W. Towle	
Williams, Arthur	2	CHARLES F. GILES,	
Wilson, Victor	5	Town Clerk.	

REPORT OF HIGHWAYS UNDER CHAP. 81.

December 21, 1925.

Board of Selectmen,
Westminster, Mass.
Gentlemen:

REPORT OF WORK DONE ON WESTMINSTER ROADS DURING THE YEAR 1925—UNDER CHAPTER 81.

1—Ellis Road:

Scraped, dragged, cut brush, carted 28 loads of gravel.

2—Carter Road:

Scraped, dragged, cut and burned brush, carted 6 loads gravel.

3—Frog Hollow Road:

Scraped, cut and burned brush.

4—Knower Road:

Scraped, dragged, cut and burned brush, carted 26 loads gravel

5—Cross Road:

Scraped.

6—Minott Road:

Scraped, dragged, cut and burned brush.

7—Minott Place:

Scraped.

8—Newton Road:

Scraped, cut and burned brush.

9—Harrington Road:

Scraped, dragged, carted 3 loads gravel.

10—Foster Road:

Scraped, dragged, filled mudholes, carted 11 loads gravel.

11—Hubbardston Road:

Scraped, dragged five times, cleaned ditches, removed stone, cut and burned brush, carted 7 loads gravel, spread, 1500 gallons oil.

12—Princeton or Park Road:

Scraped, dragged three times, carted 159 loads gravel.

13—Worcester Road:

Scraped, dragged, raked stone, cleaned ditches, spread 6,000 gals. oil.

14—Town Farm Road:

Scraped, dragged, carted 24 loads gravel.

15—Howard Road:

Scraped, dragged.

16—Batherick Road:

Scraped, carted 17 loads gravel.

17—Depot Road:

Scraped, dragged, cut and cleaned up brush, carted 203 loads gravel, relaid one stone culvert, laid one 12 in. corr. pipe culvert 34 ft. long.

18—Curtis Road:

Cleaned culverts and ditches.

19—Old Fitchburg or Ramo Road:

Dragged, carted 57 loads gravel, cleaned and relaid one stone culvert.

20—Old Turnpike or 5th Mass. Turnpike Road:

Scraped, cut and burned brush, dragged, carted 57 loads gravel.

21—Bean Hill Road:

Scraped, removed stone, cut and burned brush, carted 108 loads gravel.

22—Potato Hill Road:

Scraped, removed stone, carted 65 loads gravel.

23—Page Road:

Scraped.

24—Old Ashburnham Turnpike Road:

25—Roper Road:

26—Dawley Road:

Scraped, dragged, carted 35 loads gravel, laid one 12 in. corr. pipe culvert 24 ft. long.

27—Ray Road:

Dragged.

28—Academy Hill Road:

Scraped, dragged, carted 9 loads sand, spread 700 gals. oil.

29—West Princeton Road:

Scraped, carted 8 loads gravel.

30—Fitchburg Road:

Scraped, carted 8 loads gravel.

31—Davis Road:

Scraped, dragged, cut and burned brush.

32—Lanes Road:

Scraped, cut and burned brush.

33—Bolton Road:

Scraped, dragged.

34—East Road:

Scraped, dragged, carted 5 loads gravel.

35—Gate House Road:

Scraped, dragged.

36—Cody Road:

Scraped.

37—No Town Road:

Scraped, carted 3 loads gravel.

38—Nichols Road:

Scraped, cut and burned brush.

39—Stone Hill Road:

Scraped.

40—Newcomb Road:

Scraped.

41—Battles Road:

Scraped, dragged.

42—Marshall Hill Road:

Scraped, dragged.

43—Leominster Road:

Scraped, dragged, removed stone, removed railroad ties, carted
276 loads gravel, laid one 16 in. corr. pipe culvert 30 ft. long.

44—Hanks Hill Road:

Scraped.

45—Round Meadow Road:

Scraped, dragged, carted 19 loads gravel.

46—West Street:

Scraped, dragged, cut and burned brush, carted 175 loads
gravel, laid one 12 in. corr. pipe culvert 50 ft. long.

47—State Colony Road:

Scraped, dragged, carted one load gravel.

48—Shady Avenue:

Scraped, dragged.

49—Sargent Road:

Scraped, dragged.

50—Beech Hill Road:

Scraped.

51—Adams Road:

52—Pleasant Street:

Patched.

53—Elliot Road:

54—Overlook Road :

Scraped, dragged.

55—Bacon Road :

Dragged, carted 19 loads sand, spread 1,800 gals. oil.

56—Brooks Avenue :

57—North Common Road :

Scraped, dragged, carted 55 loads gravel.

58—East Gardner Road :

Scraped.

59—Morseman Road :

Scraped.

60—Bragg Hill Road :

Scraped.

61—South Ashburnham Road :

Scraped, dragged, cut and burned brush, repaired holes, carted
57 loads gravel.

62—Needham Road :

63—Barrel Road :

Scraped, removed stones.

64—Newton Road :

65—Dean Hill Road :

Scraped, removed stones, filled holes, carted 26 loads gravel.

66—Fred Smith Road :

Scraped, removed stones, carted 4 loads gravel.

67—Old Ashburnham Road:

Scraped.

68—Dean Hill Cross Road:

Scraped, filled holes, carted 10 loads gravel.

SUMMARY.

Scraped 73 miles of road.

Laid 1,496 yards of gravel.

Cut 24 miles of brush.

Laid 189 feet of 12 in. corr. pipe culvert.

Spread oil, covering 4.1 miles of road.

Respectfully submitted,

R. A. VESPER,

Chapter 81 Assistant.

TOOLS

on hand in the Town of WESTMINSTER December 1, 1925.

Name	Number
Axes	3
Brush Cutters	4
Iron bars	6
Forks	11
Drums, empty oil cans	2
Stone Drag, (worn out)	1
Hammers, stone	2
Lanterns	3
Mattocks	3
Russell Rooter Plow	2
Picks	37
Drag Scraper	1
Gravel Screen	1
Chain, 2— $\frac{1}{2}$ in., 1— $\frac{7}{16}$ in.,	3
Rakes, iron	4
Road Drags, Minn.	4
Road Machines, A. Champion	1
Symplex Grader	1
Scythes, brush	4
Snathes	4
Shovels, short rd.	6
Shovels, short sq.	4
Tool boxes	1
Crusher bins, elevators	1
Cletrax Tractor	1
Beavor Gasolene Engine	1

Respectfully submitted,

R. A. VESPER,

Chapter 81 Assistant.

AMOUNTS EXPENDED ON ROADS IN TOWN OF WESTMINSTER
IN 1925—UNDER CHAPTER 81.

Road	Amount
1 Ellis	\$182 00
2 Carter	80 80
3 Frog Hollow	72 30
4 Knower	196 50
5 Cross	15 00
6 Minott	208 40
7 Minott Place	15 00
8 Newton Lane	53 00
9 Harrington	79 10
10 Foster	33 70
11 Hubbardston	493 35
12 Princeton or Park	350 15
13 Worcester	1,062 61
14 Town Farm	85 25
15 Harvard	26 80
16 Batherick	90 90
17 Depot	642 06
18 Curtis	3 50
19 Fitchburg or Raymond	115 60
20 Old Fifth Turnpike	311 10
21 Bean Hill	319 43
22 Potato Hill	430 15
23 Page	20 00
24 Old Ashburnham Turnpike	1 80
25 Roper	— — —
26 Dawley	153 05
27 Ray	9 00
28 Academy Hill	40 20
29 West Princeton	243 70
30 Fitchburg	97 71
31 Davis	110 05

Road	Amount
32 Lanes	\$57 00
33 Bolton	55 90
34 East	103 20
35 Gate House	43 00
36 Cody	16 20
37 No Town	32 40
38 Nichols	8 10
39 Stone Hill	35 60
40 Newcomb	31 40
41 Battles	31 50
42 Marshall Hill	27 20
43 Leominster or East Main	1,766 05
44 Hanks Hill	15 00
45 Round Meadow	92 70
46 West Main	541 71
47 State Colony	53 40
48 Shady Avenue	56 05
49 Sargent	97 15
50 Beech Hill	32 00
51 Adams	— — —
52 Pleasant	16 00
53 Elliott	— — —
54 Overlook	57 00
55 Bacon	52 70
56 Brook Avenue	— — —
57 North Common	152 00
58 East Gardner	35 00
59 Morseman	15 00
60 Bragg Hill	86 00
61 South Ashburnham	651 70
62 Needham	— — —
63 Barrell	60 00
64 Newton	— — —
65 Dean Hill	90 00
66 Fred Smith	65 00

Road		Amount	
67 Old Ashburnham		\$15 00	
68 Dean Hill Cross roads		40 00	
Gas and oil		31 88	
Road oil		671 82	
Machinery		37 30	
Machinery repairs		658 94	
Tools		66 00	
Tool repairs		2 95	
		<hr/>	
Town allotment	\$3,850 00	Total payrolls	\$11,474 89
State allotment	5,775 00	Total materials	\$9,735 62
	<hr/>		<hr/>
	9,625 00		11,474 89
Ex. under Chap. 81	150 00	Bal. on hand	11
			<hr/>
Dragging roads	500 00	Total	11,475 00
Ex. for Leominster road			
(special)	1,200 00		
	<hr/>		
Total	\$11,475 00		

Respectfully submitted,

R. A. VESPER,
Chapter 81 Assistant.

ASSESSORS' REPORT.

VALUATIONS.

Buildings	\$603,215 00
Land	441,488 00
<hr/>	
Total real estate	\$1,044,703 00
Personal property	322,124 00
<hr/>	
Total	1,366,827 00

TAXES.

Rate \$30 per \$1,000.

On real estate	31,341 09
On personal property	9,663 72
On polls	918 00
<hr/>	
	41,922 81

ESTIMATED RECEIPTS.

Income tax	402 67
Corporation tax	1,238 30
Bank tax	5 04
Licenses	91 50
Fines	417 00
Special assessments	346 58
General government	287 00
Protection of persons and property	61 89
Charities	135 00

Soldiers' benefits	\$300 00	
Schools	11,630 44	
Unclassified	35 00	
Interest on deposit	150 00	
Interest on taxes	180 00	
		<hr/>
		\$15,280 42
		<hr/>
		57,203 23

EXPENDITURES.

Town appropriations	50,253 60	
State tax	2,400 00	
State highway tax	802 30	
State moth tax	907 ⁷ / ₁₀₀ 20	
State audit	277 70	
County tax	1,592 00	
Overlay (of current year)	970 43	
		<hr/>
Total		57,203 23

DECEMBER ASSESSMENT.

Buildings	1,410 00	
Land	475 00	
Personal property	50 00	
		<hr/>
		1,935 00

TAX COMMITMENT TO COLLECTOR.

Real estate, personal and poll	41,922 80	
On December assessment	58 05	
Moth	213 05	
		<hr/>
Total		42,193 90

Number of dwellings	523
Acres of land	19,717
Number of persons assessed	817
Number of persons assessed for polls only	98
Number of horses	218
Number of cows	507
Number of sheep	8
Number of other cattle	101
Number of swine	16
Number of fowls	2,995
Number of automobiles	246
Number of persons liable to military duty	262

PROPERTY EXEMPT FROM TAXATION.

Church buildings	\$8,900 00
Church land	1,100 00
Farmers' and Mechanics' Association, dishes and silverware	250 00
Wachusett Mountain Reservation, 605.7 acres land	14,687 45
Gardner State Colony for Insane, 1,146 acres land	19,369 77
Sold for Reforestration, 489 acres	2,445 00

TOWN PROPERTY.

Town Hall	\$8,000 00
$\frac{1}{2}$ acre land	500 00
Fire Department buildings	1,000 00
Personal property	3,500 00
$\frac{1}{8}$ acre land	200 00
School buildings	25,000 00
Cemeteries	2,000 00
Library	17,000 00
1 acre land	1,000 00

Books and furnishings	\$4,000 00
Parks	6,500 00

Respectfully submitted,

CARLOS E. BARRON,
CYRUS T. MILLER,
ARNO E. HURD,

Assessors of Westminster.

REPORT OF CEMETERY COMMISSIONERS.

The usual cleaning up of grounds at the different cemeteries, mowing grass and other work has been done. Drives and walks repaired. Gates, signs and buildings at Woodside have been painted.

The brush and worthless trees around the walls of the new addition to Mt. Pleasant have been cleaned up and the ground that was ploughed has been seeded down to grass.

We received from Mr. Henry Smith, (undertaker) of Gardner, as a gift, straps and plank to be used at the cemeteries at burial times for which we are very thankful.

E. WALKER,
W. F. NEAL,
F. S. PARKS,

Cemetery Commissioners.

REPORT OF COLLECTOR OF TAXES.

Taxes 1923.

Outstanding Jan. 1, 1925	\$365 19
Payments to Treasurer	365 19

Taxes 1924.

Outstanding Jan 1, 1925		5,954 83
Payments to Treasurer	5,950 95	
Abatements	3 88	

		5,954 83

Taxes 1925.

Commitment of taxes		45,881 52
Payments to Treasurer	34,007 11	
Abatements	575 05	
Outstanding Dec. 31, 1925	7,016 80	
Cash in hands of Collector	381 90	
Error in Commitment	3,900 66	

		45,881 52

Interest.

Previous years	182 68
Current year	68 24

Moth Tax 1923.

Outstanding Jan. 1, 1925	\$34 34
Payments to Treasurer	34 34
	<hr/>

Moth Tax 1924.

Outstanding Jan. 1, 1925		\$122 85
Payments to Treasurer	123 75	
Error in amount of commitment	90	
	<hr/>	
		122 85

Moth Tax 1925.

Commitment		213 05
Payments to Treasurer	133 30	
Outstanding Dec. 31, 1925	74 15	
Cash in hands of Collector	5 60	
	<hr/>	
		213 05

WINDSOR F. NEAL,

Tax Collector.

SELECTMEN'S APPROPRIATION RECOMMENDATIONS—1926.

The Selectmen recommend the following appropriations for the ensuing year.

General Government.

Salaries of Town Officers and expenses	\$2,000 00
Town Hall maintenance	1,000 00

Protection of Persons and Property.

Constables	500 00
Fire Department	1,500 00
Sealer of Weights and Measures	100 00
Tree Warden	250 00

Health and Sanitation.

Board of Health	1,000 00
Medical Inspection	75 00

Highways.

General Repairs, under Chap. 81	4,000 00
Worcester Road, under Chap. 90	2,600 00
Snow and Ice, (highways)	1,500 00
Snow and Ice, (sidewalks)	100 00
Sidewalks, (new construction)	300 00
Sidewalks, (repairs)	100 00
Bridges	500 00

Watering tubs and guide boards	\$50 00
Water for cistern and fountain	20 00
Electric lights for streets	1,770 00
Repairs on State Colony road	1,000 00

Soldiers' Benefits.

State Aid	192 00
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Schools.

(Including amount from State)	25,000 00
Forbush Library,	dog fund and 800 00
Cemeteries	600 00

Interest Payments.

Payment on Stone Crusher note	1,000 00
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Unclassified.

Memorial Day	111 00
Town Clock	20 00
Printing Reports of Town Officers	300 00
Care of World War Memorial	75 00
Miscellaneous	200 00

LIST OF JURORS.

George A. Sargent	Frank S. Smith
Arno E. Hurd	Arthur L. Stone
Harry W. Miller	Herbert N. Battles
Cyrus T. Miller	Frank R. Murdock
Frank W. Fenno	Hjalmar Kumara
Charles B. Shannon	Wallace D. Flagg
George L. Dawley	Ernest A. Lovewell
Herbert L. Rowe	Charles V. Earle
Harold A. Towle	Gerald H. Miller

James P. Dugan

Report of Committee for Care of World War Memorial.

For the Year Ending Dec. 31, 1925.

Appropriation	\$100 00
Expended	75 12

Balance unexpended	24 88
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For details see Report of Town Accountant.

Respectfully submitted,

FLORENCE T. DAWLEY,
M. NELLIE MILLER,
IDA S. MERRIAM,

Committee.

REPORT OF HAGER PARK TRUSTEES.

Since the last report we have had cut and yarded at convenient places for trucking, 104 cords of 6-foot mixed wood at a cost of \$8.25 per cord. This being dead chestnut, grey birch and broken trees, leaving the best. Endeavoring to carry out the purpose for which this valuable tract of woodland was given young pines are fast coming in where we have thinned out and in the other open spaces.

Fifty cords of wood besides the remainder of last year's cut has been delivered to the schools and other Town departments leaving 50 cords or more dry wood on hand January 1, 1926.

Some improvements to the roadway through the park is needed and contemplated the coming summer.

Respectfully submitted,

FRANK W. FENNO,
FLOYD W. VINCENT,
CARLOS E. BARRON,

Trustees.

REPORT OF TRUSTEES FORBUSH MEMORIAL LIBRARY.

Four quarterly meetings have been held since the last Town Meeting. In the future the meetings will be held the first Wednesday of the quarter. The organization remains the same as last year.

The branch Library at the Narrows under the efficient supervision of Miss Lizzie E. Baker is meeting a constantly increasing demand both in families and schools.

Among the notable gifts to the Library were the army clothes and also a bust of General Nelson A. Miles, given by his son, Major Sherman Miles.

The walk in front of the Library Building which has so long needed attention, delayed by the difficulty of getting some one to do the work, has at last been relayed by Mr. Arno E. Hurd. This, with the lights, adds much to the appearance of the Library.

The building is still subject to deluges during severe storms, and books have to be removed to avoid drenching.

The builder, Mr. A. B. Allen, stated at the time of the erection that the style of architecture was unfitted for this climate, the coping and inside gutters, and the years have substantiated his statement.

It was found necessary to install a new heating plant, which is still under trial.

A popular encyclopaedia, while especially adapted for school use, and yet useful to all ages, has been purchased.

Many new books are on hand, or on the way from a house which resews them, a process found to be a saving of money.

High school girls are being instructed in desk and stack work and are found to be a help in the carrying on of the library work under Miss Sarah F. Greene, librarian, and Miss Edith Harrington, assistant librarian.

The Historical Society meets quarterly in the Reading Room, and gifts to this organization are an addition to the Museum.

Respectfully submitted,

FRANK W. FENNO,
CYRUS T. MILLER,
LUCY MILTON GILES,
IDA E. MERRIAM,
SARAH J. WYMAN,
WINFIELD S. RANDALL,

Trustees.

REPORT OF LIBRARIAN FORBUSH MEMORIAL LIBRARY.

To the Trustees of the Forbush Memorial Library:

The annual report for the year ending Dec. 31, 1925 is hereby submitted.

A review of the work of the year shows increased circulation of books for home use and larger use of the reference and children's departments. There is also a marked increase in the number of visitors to the museum.

The Library is open to the public on Wednesdays from two to eight, and on Saturdays from two to nine o'clock, but reference and clerical work is carried on every day. Large numbers of books have been borrowed for students from other libraries, the larger number being sent from the public libraries of Fitchburg, Boston and New York.

The A. L. A. Reading Lists are on file at the loan desk. These lists supply courses in education, crafts and industries and when necessary special lists are prepared with suggestions for following the course.

More shelf room for books is needed and books are being moved and old books and magazines weeded out to give as much space as possible until more shelves can be added.

A class of girls has been trained in library attendant's work and the excellent service which they render will be of financial benefit to the library as well as to members of the class.

Any person in town living at a distance who wishes to borrow books is invited to communicate with the library.

LIBRARY STATISTICS.

Days open	103
Largest day's circulation, Feb. 21	173
Smallest day's circulation, July 25	59
Average daily circulation	110
Circulation for year	11,397
Narrows Branch	3,000
Total circulation	14,397
Number of volumes added by purchase	178
Number of volumes added by gift	65
Number of volumes discarded	35
Number of volumes in library	11,249
Number of periodicals subscribed for	41
Number of periodicals given	49
Total number of periodicals	90

GIFTS.

A bust of Major General Nelson A. Miles, also his uniform, saddle, blankets and traveling case, three pictures, a letter from President Lincoln, and pen used by President Rutherford B. Hayes in signing the order prohibiting the sale of intoxicating liquors at all military posts and stations. Presented to the Town by his son, Major Sherman Miles and placed in the library by the Selectmen.

American helmet and gas mask worn by American Soldier at Battle of Argonne, France, 1918,—Mr. F. S. Whitman.

Five confederate bank notes, valued at \$161.00,—Mr. Robert V. McAllester.

Sixteen rare English coins,—Mr. Frederick Hainsworth

Mounted night hawk,—Mrs. F. S. Smith.

BOOKS.

One volume,	National Electric Light Association
One volume,	Miss S. J. Wyman
One volume,	Mrs. P. H. Loughlin
One volume,	Mr. G. W. Woodworth
One volume,	R. Sinclair
One volume,	The author, Benjamin N. Bogue
One volume,	Mr. Earl C. Stockwell
One volume,	McCormic—Deering Co.
One volume,	The Acorn Press, Philadelphia
One volume,	Shivaji Literary Committee, Bombay, India
Two volumes,	Mr. G. W. Beaman
Two volumes,	Mr. A. L. Stone
Three volumes,	Mr. L. A. Whitney
Nine volumes,	Given by the author, George Lansing Raymond, and publishers, G. P. Putnam's Sons
Ten volumes,	Commonwealth of Massachusetts
Fourteen volumes,	Mrs. H. B. Buxton
Fifteen volumes,	Mr. L. S. Lawrence

PERIODICALS.

Universalist Leader,	. Ladies' Social Circle
Congregationalist and Community Herald,	Congregational Church
Missions,	Baptist Mission Circle
Watchman,	Mrs. F. A. Merriam
Christian Herald,	a Friend
Readers' Digest, Record of Christian Work,	Rev. W. S. Randall
Better Homes and Gardens, House and Garden,	Mrs. C. B. Dawley
Elks Magazine,	Mr. C. B. Dawley
American Legion,	Mr. H. A. Towle
Bell Telephone Quarterly,	American Telephone Company
Woman's Home Companion,	Miss Ida Delva
New York Herald and Tribune,	Mr. Chauncey Smith
New Near East,	Near East Relief
Tycos Rochester,	Taylor Instrument Company

Goodwill,

Morgan Memorial

Needlework, copies of Woman's Home Companion and Good Housekeeping, Mrs. F. A. Miller

Survey, Independent, Christian Century, Wellspring, Religious Education, Child Labor Bulletin, American Child, Dearborn Independent, Spellman Messenger, Successful Farming, Healthy Home, Federal Council Bulletin, Defender, Industrial Student, M. A. C. Alumni Bulletin, Tufts College Graduate, M. A. C. Reports, Worcester County Farmer,—Rev. Lucy Milton Giles.

Alpha Aids, American Issue, B'nai B'rith, How to Sell, Mazdaznan, Living Tissue, Human Education, National Republican, Mental Hygiene, Our Dumb Animals, Model Maker and Ostropathic Magazine,—by the Publishers.

LOANS.

Five volumes,

Rev. W. S. Randall

Collection of mounted seaweed,

Mr. Charles B. Shannon

Respectfully submitted,

SARAH F. GREENE,

Librarian.

Report from Branch Library at the Narrows District.

To the Trustees of the Forbush Memorial Library:—

The Branch Library which was started in February, 1924, at my home, has been continued through the year 1925.

I have received 796 books from the Main Library during the year 1925. These books have been distributed among 45 different families, with an average circulation of four for each book, making the total circulation 3,184. The people appreciate the privilege of having a Branch Library here, and I am glad to be of service to them in taking charge of it.

Since opening the Branch Library in February, 1924, I have received 1,400 books from the Main Library for distribution in this section of the Town.

I wish to express my sincere thanks to Mr. Cyrus Miller and Mr. Edward Rice for their kindness in transporting the books to and from the Library for me, and my sincere appreciation of their assistance.

Respectfully submitted,

LIZZIE E. BAKER.

Westminster, Mass., Jan. 21, 1926.

REPORT OF TOWN TREASURER.

Cash on hand, General account, Jan. 1, 1925	\$12,709 76
Total receipts	120,654 49
	<hr/>
	133,364 25
Payments on 51 warrants approved by Selectmen	130,298 80
Cash on hand, Dec. 31, 1925	3,065 45
	<hr/>
	133,364 25

For details see Town Accountant's report.

TRUST FUND INVESTMENTS.

Frederick W. Smith Poor Fund.

Gardner Trust Company, Sav. Dept.	4,151 75
Gardner Savings Bank	4,000 00
Fitchburg Savings Bank	3,000 00
Athol Savings Bank	3,019 50
Charlestown Five Cent Sav. Bank	3,000 00
Leominster Savings Bank	3,000 00
Worcester Co. Ins. for Savings	3,000 00
Worcester Mechanics' Savings Bank	3,000 00
Worcester North Savings Ins't.,	4,000 00
Gardner Trust Co, drawing account	1,685 69
Real estate First mortgage on Smith farm	4,950 00
	<hr/>
Total Securities, Smith fund	36,806 94
Also one hundred and twenty acres of land.	

Upton School Fund.

Orange Savings Bank	541 20
Templeton Savings Bank	612 63
Fitchburg Savings Bank	694 83
Worcester Mechanics' Savings Bank	1,000 00
Worcester County Ins. for Savings	1,100 00
Central Trust Co., Cambridge	1,125 83
Gardner Trust Co., savings dept.	1,858 80
28 shares Am. Tel. & Tel. Co.	3,017 31
10 shares Pullman Co.,	1,400 00
Peoples' Savings Bank, Worcester	1,000 00

Total Securities Upton fund	12,350 60
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The Pullman Co. and Tel. & Tel. shares are worth about \$1,300 more than listed above, at present market, Feb. 6.

Joseph Hager School Fund.

Liberty Bonds	10,000 00
Telephone Bonds	1,000 00
Gardner Savings Bank	1,000 00
Gardner Trust Co., Sav. dept.	2,394 31

Total, Hager School Fund	14,394 31
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Joseph W. Forbush Worthy Poor Fund.

Worcester North Savings Institution, Fitchburg, Mass.,	Total 1,733 50
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Forbush Memorial Library Funds.

Town Fund, Fitchburg Savings Bank	1,800 00
M. A. Farnsworth Fund, Leominster Savings Bank	525 00

C. A. Forbush Fund, Leominster Savings Bank	\$500 00
J. W. Forbush Fund, Athol Savings Bank	1,000 00
A. R. Hager Fund, Gardner Savings Bank	600 00
M. D. Hawes Fund, Winchendon Savings Bank	1,000 00
Preston Ellis Fund, Fitchburg Savings Bank	500 00
5 shares John A. Dunn Co.	500 00
Lucy J. Childs Fund, Fitchburg Savings Bank	150 00

Total Library Trust Funds	<hr/>	\$6,575 00
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Preston P. Ellis School Fund.

Gardner Trust Company	13 41
Fitchburg Savings Bank	500 00
5 shares John A. Dunn Co.	500 00

Total	<hr/>	1,013 41
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Milton A. Creed Cemetery Wall Fund.

Liberty bonds	1,000 00
Gardner Trust Company	124 78

Total	<hr/>	1,124 78
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Fitchburg Water Fund.

Union Pacific R. R. bonds	4,000 00
Gardner Trust Company	3,000 00
Gardner Savings Bank	3,500 00
Town of Ashburnham, note	4,500 00

Total	<hr/>	15,000 00
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CEMETERY PERPETUAL CARE FUNDS.

All in Savings Banks, separate accounts.

	Jan. 1, 1925.	Income.	Withdrawn & Expen'd.	Jan. 1, 1926
Allen, Lyman	\$125 78	\$6 33	\$7 50	\$124 61
Allen, Frederick	116 05	5 88	6 00	115 93
Baker, Ellen L.	102 08	5 15	5 00	102 23
Bolton, Alonzo D.	102 92	5 18	2 00	106 10
Brown, John	125 74	6 33	1 50	130 57
Baker, Eliza	79 63	4 01	1 50	82 14
Beaman, Ruth P.	58 65	2 85	1 00	60 60
Battles, Alfred	105 38	4 78	2 00	108 16
Benjamin, Wm. H.	107 66	4 88	2 00	110 54
Brown, Timothy	111 54	5 07	9 50	107 11
Brooks, S. E. and A.	219 48	10 00	24 00	205 48
Borey, M. J.	58 16	2 63	2 00	58 79
Childs, Lucy J.	213 38	10 78	2 00	212 16
Cutler, Jonas	101 33	5 11	2 00	104 44
Cowee, Sarah M.	120 48	6 08	10 75	115 81
Coleman and Derby	157 37	7 96	3 00	162 33
Durling, A. R.	107 54	4 87	3 00	109 41
Dupree, Charles H. & Mary A.	203 33	10 28	1 00	212 61
Daisy, Henry H. (new)	100 00	1 25		101 25
Eaton, Mary W.	52 63	2 36	1 50	53 49
Elliott, Flora E.	56 29	2 55	4 00	54 84
Estey, Oliver	118 94	5 40	11 25	113 09
Ellis, Preston P.	136 97	6 90	5 75	138 12
Eaton, William	126 74	6 38	6 25	126 87
Eaton, Marshall	112 50	5 68	6 25	111 93
Eaton, Stillman	55 46	2 78	6 75	51 49
Estabrook, J. W.	55 33	2 78	2 00	56 11
Foskett, Sarah A.	54 03	2 73	2 00	54 76
Forbush, Charles A.	133 25	6 73	5 00	134 98
Forbush, Joseph W.	191 26	9 68	2 00	198 94
Farnsworth, Mary A.	61 16	3 08	2 00	62 24
Goodridge, John C.	140 74	6 39	2 00	145 13

	Jan. 1, 1925.	Withdrawn		
		Income.	& Expen'd.	Jan. 1, 1926
Healy and Dalrymple	\$53 84	\$2 41	\$2 00	\$54 25
Hager, Joseph	379 29	17 32	6 00	390 61
Hager, George W.	91 85	4 63	2 00	94 48
Hager, Elijah	93 82	4 73	22 00	76 55
Harris and Barnes	116 76	5 30	2 00	120 06
Holden and Eames	125 21	6 33	6 50	125 04
Harrington and Wheeler	53 63	2 68	4 00	52 31
Hood, M. E.	113 83	5 73	2 00	117 56
Hartwell, Leander	61 22	3 08	2 00	62 30
Haynes, George N.	111 67	5 07	4 25	112 49
Hill, David W.	211 29	9 64	3 00	217 93
Jackson, Levi and Jane	104 27	4 74	3 75	105 26
Kendall, Edward S. & Mary E.	110 61	5 05	2 00	113 66
Leland, H. J.	59 47	2 68	2 00	60 15
Lewis, Nelson	105 07	4 68	2 00	107 75
Lamb, Stephen F.	110 08	5 00	7 25	107 83
Learned and Goodnow	103 89	4 72	3 00	105 61
Lynde, John & Lucy K.	130 68	6 63		137 31
Miller, James W.	126 20	5 74	2 00	129 94
Miller, John C.	114 47	5 20	1 00	118 67
Miller, Joseph and Emily	51 02	2 30	1 50	51 82
Miles and Puffer	63 11	3 18	5 00	61 29
Marshall, Julia L.	107 46	4 87	12 00	100 33
Merriam, Francis	105 69	4 80	4 75	105 74
Mayo, William	225 73	10 24	9 75	226 22
Minott, Joseph	111 41	5 63	15 00	102 04
Merriam, Artemas	179 88	9 08	5 00	183 96
Merriam, Oliver M.	102 92	5 18	1 50	106 60
Nichols, Charles	183 52	8 35	4 25	187 62
Nichols, Frederick	106 53	4 83	5 50	105 86
Partridge, Seaver & Hartwell	151 16	7 63	9 75	149 04
Pierce, Elisha	226 48	11 45	2 00	235 93
Page, Porter F.	206 37	10 43	5 00	211 80
Puffer, Rev. Stephen (new)	50 00	63		50 63

	Jan. 1, 1925.	Withdrawn Income. & Expen'd.		Jan. 1, 1926
Peckham, Horatio (new)	\$50 00			\$50 00
Raymond, Abijah H.	105 24	\$4 78	\$1 50	108 52
Ray, Ivers	120 19	6 08	4 25	122 02
Sawin, Otis W. & L. Ashton	184 41	9 33	4 50	189 24
Smith, Sarah B.	83 70	4 21	2 00	85 91
Stearns, Sarah H.	112 00	5 65	4 00	113 65
Spaulding and Rugg	2 00	10 13		210 13
Upton, George C.	829 53	42 24	25 00	846 77
Walton, Joseph L.	54 60	2 45	2 00	55 05
Wetherbee, Lina W.	104 44	4 64	3 00	106 08
Wood, Charles P.	36 94	1 64	8 00	30 58
Woodbury, Joseph	73 42	3 32	3 00	73 74
Whitney, John	128 00	6 48	4 00	130 48
Ware, Abigail E.	201 00	10 23	2 00	209 23
Whipple and Hackett	91 94	4 63	1 50	95 07
Wyman, Sophia L.	133 01	6 73	2 00	137 74
Young, Fidelia Sawin	53 27	2 68	1 00	54 95

Totals,	\$10,221 82	\$498 64	\$370 00	\$10,550 46
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Balance on hand from sale of 150th Anniversary books	3 38
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Total of all funds, trust or otherwise, outside of general cash account	\$99,552 38
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The Town owes temporary note due May 18, 1926 at Gardner Trust Co, rate $4\frac{1}{2}\%$, and balance on stone crusher payable in three notes at the Worcester North Savings Institution, rate 5% .	10,000 00 2,500 00
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Respectfully submitted,

FRANK W. FENNO,

Town Treasurer.

REPORT OF OVERSEERS OF THE POOR.

Twelve families have been aided during the past year. For details of amount expended see report of Town Accountant, under Charities. According to the vote of the Town at a Special meeting, the Overseers, together with twenty-five other Towns, have purchased the Charlton Poor Farm from the Town of Charlton, the Association has been incorporated and will conduct the Farm along the same lines as in the past.

When possible, citizens are urged to visit the Farm and see for themselves what the condition of the property is.

The assessments for the purchase of the Farm were made according to the assessed valuation of the different towns, this Town's share was two hundred and twenty-nine dollars.

Respectfully submitted,

HOBART RAYMOND,
LUCIUS W. FRENCH,
FRANK W. DERBY,

Overseers of Poor.

REPORT OF CHARLTON POOR FARM ASSO'N.

For the Year Ending Dec. 31, 1925.

RECEIPTS.

Milk, December 1924 delivery	\$228 00
Milk	1,039 69
Eggs	49 00
Stock	621 00
Inmates Board	4,616 01
Boarders	606 56
Assessments	932 91

\$8,087 27

EXPENDITURES.

Frank Walker and Wife	1,200 00
Inside Labor	480 00
Outside Labor	621 00
Miscellaneous	320 43
Groceries	1,080 90
Meat	990 60
Grain	474 45
Oil and Gasoline	106 24
Tobacco	311 47
Clothing	495 10
Electricity	79 93
Veterinary	49 45

Seed	\$80 35
Repairs	67 22
Fertilizer and Freight	457 92
Drugs	44 82
Medical Attendance	40 00
Blacksmithing	79 45
Machinery	84 60
Stock	62 00
Coal	913 37
Rent	918 50
Deficit 1924	209 51

\$9,197 31

Received for Board of Inmates.

Ashburnham	\$345 18
Boylston	239 77
Brookfield	473 10
Charlton	523 64
East Brookfield	4 50
Hardwick	41 13
Holden	275 71
Leicester	471 80
Millbury	466 66
Oakham	372 17
Rutland	233 33
Sterling	220 68
Warren	481 46
Westminster	466 88

\$4,616 01

The deficit of \$1,110.04 will be more than taken care of by Coal, Provisions, Grain, Fodder and Supplies on hand Jan. 1, 1926 which will be paid for by the new Association as used.

Total number of weeks for inmates 1927-2/7, for Boarders 113-1/7. There were no inmates from the Towns of Hubbardston, Holland, Paxton, Auburn and Princeton.

The Association voted to buy the Poor Farm and Personal Property from the Town of Charlton. As soon as the Town of Charlton will have the deed ready the Association will take over the title of the property.

Besides the eighteen Towns in the Association last year, the following Towns have been admitted: Warren, West Boylston, West Brookfield, Berlin, New Braintree and Dana.

Respectfully submitted,

WILLIAM H. PARKMAN, President.

LOUIS M. HANFF, Sec'y and Treas.

Charlton, Mass., Jan. 1, 1926.

Report of the Trustees of the Joseph Hager School Fund.

Under the provision provided by the Fund, teachers in the District Schools have been paid the sum of two hundred and seventy-two dollars from the income.

For amount now in the Fund see report of the Town Accountant.

Respectfully submitted,

TRUSTEES OF THE FUND.

REPORT OF TOWN ACCOUNTANT.

RECEIPTS.

Taxes.

Current Year:

Poll	\$707 25
Personal	7,799 07
Real Estate	25,500 79

\$34,007 11

Previous Years:

1923—Poll	\$5 00
Personal	2 70
Real Estate	357 49

365 19

1924—Poll	176 00
Personal	1,424 69
Real Estate	4,350 26

5,950 95

From State, Corporation, Bank, etc. :

From State:

Income Tax 1922	11 00
Income Tax 1923	55 00

Income Tax 1924	\$88 00
Income Tax 1925	440 00
Income Tax 1925 School	5,002 00
National Bank Tax	8 40
Corporation Tax, Business	20 02
Corporation Tax, Business	291 33
Corporation Tax, Business	39 23
Corporation Tax, Pub. Service	276 22
Corporation Tax, Pub. Service	53
Massachusetts School Fund	5,244 11
Vocational Education	12 42
Union School Superintendent	720 24
High School Tuition	775 00

\$12,983 50

From Licenses:

Common Victualers	22 00
Junk	9 00
Pool	2 00
Sunday	24 00
Auctioneer's	2 00
Gas	10 00
Alcohol	1 00
Revolver	4 00

74 00

From Court Fines	164 80
From Dog Licenses	419 56

584 36

From War Memorial Committee Fund:

Transferred to Cash by vote of Town	581 60	581 60
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From Hager Park Trustees:

For wood for Town Hall	\$48 75
For wood for Library	42 00
For wood for Poor Department	32 50

 \$123 25

Moth Assessments:

1923	34 34
1924	123 75
1925	133 30

 291 39

GENERAL GOVERNMENT.

Town Hall:

Rent	441 00	441 00
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PROTECTION OF PERSONS AND PROPERTY.

Fire Department:

Automobile tire sold	1 00	1 00
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Inspection:

Animals	36 80
Sealer's fees	17 02

 44 82

Account of Gypsy Moth	49 50	49 50
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HIGHWAYS AND STATE ROAD.

From State, (Chap. 81)	5,775 00
From State, for use of scraper	40 00

From Fitchburg, (share of expense)	\$125 00	
From Fitchburg, (opening roads)	50 00	
For Belting sold	15 00	
For Water Pipes in Narrows	14 56	
For storage of Gas Engine	15 00	
From State:		
Worcester road, (Chap. 90)	6,000 00	
From County:		
Worcester road, (Chap. 90)	6,000 00	
		<hr/>
		\$18,034 56

CHARITIES.

Reimbursement from Individuals	13 00	
Reimbursement from Cities and Towns	630 25	
From State for State Aid	336 00	
From State for Soldiers Exemption	23 81	
		<hr/>
		1,003 06

SCHOOLS.

From sale of School Tickets	14 25	
For Books destroyed	1 34	
For Tuition from Princeton	316 00	
Reimbursed for Prize Speaking:		
Princeton	9 20	
Sterling	9 20	
		<hr/>
		349 99

LIBRARY.

For fines	13 46
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For books sold	\$3 00	
	<hr/>	\$16 46

CEMETERIES.

For grass sold	24 00	
For hearse and sleigh	10 00	
For cemetery lot	5 00	
	<hr/>	39 00

MUNICIPAL INDEBTEDNESS.

Revenue loan No. 19	20,000 00	
Revenue loan No. 20	10,000 00	
Revenue loan No. 21	10,000 00	
	<hr/>	40,000 00

INTEREST.

Taxes 1923	20 55	
Taxes 1924	162 13	
Taxes 1925	68 24	
	<hr/>	250 92

Income from Trust Funds.

Upton High School Fund, (Jan. to March)	
(trans. to Trust Fund)	204 00
Smith Poor Fund, (Jan. to March)	
(trans. to Trust Fund)	135 00
Hawes Library Fund	50 00
Farnsworth Library Fund	23 62
C. A. Forbush Library Fund	22 50

J. W. Forbush Library Fund	\$50 00	
P. P. Ellis Library Fund	25 00	
Child's Library Fund	7 50	
A. R. Hager Library Fund	30 00	
Town Library Fund	90 00	
Cemetery Perpetual Care Funds, (income trans.)	370 00	
		<hr/>
		\$1,007 62

From Gardner Trust Co., int. on bank dep's	171 10	171 10
Interest on Water Fund	747 87	747 87

Trust and Investment:

Cemetery Perpetual Care Funds	200 00	200 00
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Transfers and Refunds:

Refunds:

On brushes for Town Hall	2 00
Loss of Taxes	623 39
Tax Collector's bond	100 00
Schools	19 72
Board of Health	17 00
Fire Department	20
	<hr/>

762 31

Transfers:

Smith Poor Fund, (interest trans. to cash)	1,530 49
Upton High School Fund, (interest trans. to cash)	728 77
Jos. Hager School Fund, (interest trans. to cash)	272 00

Ellis School Fund,

(interest trans. to cash)

\$33 67

 \$2,564 93

Total Receipts,

\$120,654 49

Cash on hand January 1, 1925

12,709 76

 \$133,364 25

EXPENDITURES.

General Government.

Legislative:

Moderator

\$5 00

5 00

Selectmen:

Salaries

225 00

Supplies

9 44

Stationery and postage

39 00

Printing and other expenses

6 84

 280 28

Accountant:

Salary

300 00

Trial Balance Book

4 17

Supplies

13 52

 317 69

Treasurer:

Salary

75 00

Surety bond

40 00

65

Supplies	\$1 50
Expenses	21 40

\$137 90

Collector :

Salary	380 00
Surety bond	100 00
Expenses	3 85

483 85

Assessors :

Salaries	225 00
Taking Census	75 00
Copying Valuation	20 00
Supplies	62 30
Transfers for year	15 00

397 30

Other Finance Accounts :

Rent of Safety Deposit Box	10 00
Adding Machine	95 00
Copy of Decree	40

105 40

Law :

Wages for services	32 00	32 00
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Town Clerk :

Salary	75 00
Bond	2 50
Recording fees	42 50
Supplies and expenses	8 77

128 77

Election and Registration:

Wages for services.

Registrars	\$19 40
Election Officers	8 00
Voting List	18 10
Other expenses	5 50

 \$51 00

 \$1,939 19

(Appropriation \$2,000. Balance \$60.81.)

Town Hall:

Salary.

Janitor	192 00
Fuel	54 00
Lights	90 36
Water	15 00
Water pipes and fittings	24 45
Telephone	11 00
Janitor's supplies	30 38
Building—repairs and supplies	48 17
Outside labor	121 18
Labor and paint for	
Town Hall	302 31

 888 85

(Appropriation \$700. Refund \$2. Overdraft \$186.85)

PROTECTION OF PERSONS AND PROPERTY.

Constables:

Wages	42 30
Investigating complaints	52 00

Investigating automobile accidents	\$22 00
Investigating bicycle accident	1 00
Witness and Court fees	144 00
Automobile hire	62 00
Raids	37 00
Serving warrants	14 70
Posting warrants	1 00
Supplies	2 15
Expenses	15 65
Services of Dog Officer	10 00

 403 80

(Appropriation \$500. Balance \$96.20)

Fire Department:**Salaries and Wages.**

Engineers	15 00
Firemen	205 00
Assistance from City of Gardner	40 00
Teams or trucks	5 00
Gas and oil	17 79
Labor on truck	300 93
Labor on apparatus	12 75
Hose	331 24
Equipment and supplies	67 34
Flamite	12 50
Fire Alarm, (\$7.20—repairs \$7.80)	15 00
Fuel	158 64

Building and Grounds.

Janitor	61 80
Telephone	32 50
Telephone, (toll calls)	2 40
Other labor	9 60

 1,287 49

Forestry :

Salary, Forest Warden	\$25 00
Firemen	48 85
Soda Bicarbonate	12 56
Posting fire notices	8 00

 \$94 41

(Appropriation \$1,500. Refund \$20. Bal. \$118.80.)

Moth Department :

Wages	364 00
Teams or trucks	152 37
Other expenses	15 10

 531 47

(Appropriation \$520.63. Bal. \$38.66.)

From State 40.50

From State 9.00

 \$570.13

Sealer of Weights and Measures :

Salary	50 00
Equipment	6 50
Insurance	18 00

 74 50

(Appropriation \$100. Bal. \$25.50.)

Game Warden :

Salary, (appropriation \$100.)	100 00	100 00
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Tree Warden :

Salary	25 00
Labor	131 90

Teams and trucks	\$24 00
Equipment	14 25
Cutting brush	35 50
Supplies	3 00

\$288 65

(Appropriation \$250. Bal. \$16.35.)

Board of Health:

General Administration.

Labor	23 20
Printing	6 00
Medicine and medical treatment	24 00
Quarantine and release	236 00
Nurse (Red Cross)	17 08
Birth returns	3 25
Death returns	5 75
Fumigation and disinfectants	31 45
Loss of wages in quarantine	128 00
Inspection of animals and barns	107 20
Inspection of meats	251 00

832 98

(Appropriation \$1,000. Refund \$17. Bal. \$184.07.)

Medical Inspection of Schools:

(Appropriation \$75.)

75 00

Highways:

General Administration.

Expenses	44 26
Labor	6,341 52
Teams and trucks	1,742 50
Stone, gravel, etc.	157 50
Equipment and repairs	636 80

Gas, oil and fuel	\$165 74
Road oil	671 82
Storing gas engine	15 00

\$9,775 14

(Appropriation \$4,000. State \$5,775. Overdraft .14.)

Other work done since closed with State.

Expenses.

Labor	5 95
Teams and trucks	15 00
Gas	5 90
Gravel	10 05
Equipment	3 00
	31 00

70 90

Rec'd for use of scraper \$40.00

Rec'd for belting 15.00

\$55.00

Overdraft \$15.90.

Narrows Road.

Labor	872 10
Teams and trucks	306 30
Gravel	21 60

1,200 00

(Appropriation \$1,200.)

Dragging.

Labor	315 40
Teams	164 80
Expense	19 80

500 00

(Appropriation \$500.)

Contract Lights:

Street Lights	\$1,765 48	1,765 48
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(Appropriation \$1,690.06. Overdraft \$75.42.)

Watering Tubs and Street Signs:

Care and labor on Tubs	38 42	
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Signs	3 00	
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\$41 42

(Appropriation \$50. Bal. \$8.58.)

Fountain:

Repairs	6 77	6 77
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(Appropriation \$20. Bal. \$13.23.)

Bridges:

Labor	267 10	
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Lumber	28 34	
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Other expenses	10 64	
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306 08

(Appropriation \$500. Bal. \$193.92.)

Sidewalk Maintenance:

Snow removal and Sanding.

Labor	28 40	
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Teams	9 00	
-------	------	--

37 40

(Appropriation \$100. Bal. \$62.60.)

Sidewalk Repairs:

Labor	33 60	
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Trucks	\$4 00
Materials	6 40
Gravel	4 70

\$48 70

(Appropriation \$200. Bal. \$151.30.)

Nichols Street Sidewalk:

Labor and materials	337 50	337 50
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(Appropriation \$150. Overdraft \$187.50.)

Snow and Ice Removal:

Labor	1,066 44
Teams or truck	154 80
Other expenses	387 66

1,608 90

(Appropriation \$1,500. Overdraft \$58.90.)

Reimbursement from

City of Fitchburg 50.

\$1,550.

Relaying Culvert:

Bill of C. Bianchi & Co.	1,784 30	1,784 30
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(Appropriation \$2,000. Bal. \$215.70.)

Worcester Road, Chapter 90:

Labor	10,366 10
Truck and teams	2,784 40
Equipment and repairs	889 96
Sharpening tools	20 35
Gravel and stone	607 10
Gas, oil, telephone expenses	109 28
Cement	195 40

Dynamite	\$57 00
Road oil	849 91
Drilling and powder expenses	104 56
Trucking pipes	4 00
Westminster and Princeton sign	25 00

\$16,018 06

(Appropriation \$4,000. Overdraft \$13.06.)

State	6,000.
County	6,000.
	<hr/>
	16,000.

CHARITIES.

General Administration.

Salaries	60 00
All other expenses	80 50

Outside relief by Town.

Groceries and provisions	104 95
Coal and wood	70 50
Board and care	498 89
Medicine and medical care	378 00
Charlton Poor Farm	469 94
Share of purchase of Poor Farm	229 00
Relief by other Cities	331 ^m 60
Operations	55 00

2,278 38

Reimbursed from other Towns	\$619.89
Interest taken from Smith fund	1,530.49
	<hr/>
	2,150.38
Due from Town of Franklin	128.00
	<hr/>
	2,278.38

SOLDIERS' BENEFITS.

Groceries and provisions	\$203 92	\$203 92
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(Appropriation \$200. Overdraft \$3.92.)

State Aid:

Pay roll	252 00
Burial	60 00

312 00

(Appropriation \$336. Bal. \$360.)

Reimbursed State 336.

672.

SCHOOLS.

School Committee:

Services	80 00
Expenses	15 17
Telephone	2 00

Supt. of Schools.

Salary (\$1,032, deduct retirement fund)	962 00
Traveling expenses	213 95
Truant Officers	5 00
School Census	25 00
School Tickets	600 00
Other expenses	138 94

Supervisors:

Salaries.

Music Teacher	187 50
Drawing Teacher	145 00
Nurse	105 00

Traveling expenses	\$48 63
Expenses and supplies of above	25 65

Teachers.

Salaries.

High (\$3,930.50, deduct retirement fund)	3,734 00
Elementary (\$9,695.25, deduct retirement fund)	9,284 25

Text Books and Supplies.

High	280 35
Elementary	215 26
All other	503 05

Transportation.

Supervisors	128 00
Elementary	4,786 00

Tuition.

Elementary	185 00
Continuation School	63 44

Janitors' Services.

High	159 33
Elementary	832 09

Fuel and Lights.

High	807 05
Elementary	35 79
Water	62 50

Maintenance of Building and Grounds.

High.

Repairs	522 28
Supplies	59 96

Elementary.

Repairs	\$39 48
All other expenses	159 51
Outside labor and supplies	72 31

Furniture and Fixtures.

High	150 81
Elementary	1 35
Rent	200 00
Bonuses (Hager School Fund)	272 00
Liability on busses and insurance	260 66
Prize speaking	15 00
Diplomas and Graduating exercises	2 40
Miscellaneous printing	17 96
Teachers' retirement fund deducted from teacher's salaries	677 50

\$26,031 17

Appropriation	\$25,000 00	
Refund	19.72	
Income Upton Fund	728.77	Bal. \$22.99
Income Ellis Fund	33.67	
Income Hager Fund	272.00	
	<hr/>	
	26,054.16	

LIBRARY.

Salaries and wages.

Librarian	399 96
Assistants	195 00
Janitor	163 00

Books and Periodicals.

Books	153 75
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Periodicals	85 88
Supplies	8 87
Binding books	64 75
Lights	57 96
Fuel	93 00
Mass. League Membership fee	2 00

Building.

Repairs	20 45
Furniture	1 60
Other labor on building and grounds	5 85
Janitor's supplies	3 30
Stationery and postage	12 36
Express	6 70
All other expenses	4 64
Part payment on new heater	300 00

Outside Lights.

Labor and fixtures	126 97
Cement walk	125 00

\$1,831 04

Appropriation	\$1,200.00	
Bal. Jan. 1, 1925	171.01	
Income Library Funds	718.18	Bal. \$258.15
	<hr/>	
	2,089.19	

Petty cash account for Library outstanding 10 00

UNCLASSIFIED.

World War Memorial.

Setting out trees and shrubs	23 00
Fertilizer	8 25
Mowing grass and work on grounds	36 50

Freight and telephone	\$2 37	
Repairing Sidewalk.		
Labor and cement	5 00	
		<hr/>
		\$75 12
(Appropriation \$100. Bal. \$24.88.)		
Memorial Day (Appropriation \$125.)		125 00
Care of Town Clock (Appropriation \$20.)		20 00
Printing Town Reports (Appropriation \$373.35.)		373 35
Hay Scales (Appropriation \$100. Bal. \$35.36.)		64 64
Certifying notes	6 00	
Damages to persons and Xray	41 00	
Binding History of Westminster	1 00	
		<hr/>
		48 00
(Miscellaneous appropriation \$200. Bal. \$152.)		
Tax title (outstanding)		33 31
Gas engine	1,140 00	1,140 00
Appropriation	\$1,000.00	
From City of Fitchburg	125.00	
For storage of gas engine	15.00	
	<hr/>	
	1,140.00	

HAGER PARK TRUSTEES.

Cutting, yarding and delivering wood	425 10	
Truck	69 00	
Expense of administration	25 00	
		<hr/>
		519 10
(Receipts \$123.25. Overdraft \$259.44.)		
Bal. Jan. 1, 1925, 136.41.		

CEMETERIES.

Wages for labor	\$725 81	
Truck	1 75	
Printing plan for Mt. Pleasant	3 00	
Equipment and loam	14 50	
	<hr/>	
		\$745 06
(Appropriation \$800. Bal. \$54.94.)		
Perpetual care of lots		370 00

INTEREST.

Temporary Loans.

Interest on Stone Crusher loan	175 00	
Discount Note No. 19	582 50	
Discount Note No. 20	218 75	
Discount Note No. 21	302 50	
	<hr/>	
		1,278 75

(Appropriation \$1,000. Overdraft \$278.75.)

Municipal Indebtedness.

Loans in anticipation of revenue	45,000 00	
	<hr/>	
		45,000 00
Payment on principal, Stone Crusher loan	1,000 00	
	<hr/>	
		1,000 00

AGENCY AND TRUST.

Agency.

County tax	1,592 00
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State tax	\$2,400 00	
Auditing municipal accounts	277 70	
State Highway tax	802 30	
Moth tax	907 20	
		<hr/>
		\$5,979 20
Trust.		
Investment of Perpetual Care Funds	200 00	200 00
Transfers.		
Smith Poor Fund	991 53	
Upton High School Fund	595 71	
Creed Cemetery Wall Fund	8 36	
Ellis School Fund	21 31	
Hager School Fund	275 26	
		<hr/>
		1,892 17
Replacement of Upton Fund (vote of Town)	811 65	811 65
(Appropriation \$811.65.)		
		<hr/>
Total Payments,		\$130,298 80
Cash on hand Dec. 31, 1925		3,065 45
		<hr/>
		\$133,364 25
Total Balances,	\$2,093.54	
Total overdrafts	1,207.88	

MRS. EDWARD J. RICE,

Town Accountant.

Trial Balance of December 31, 1925.

General Amounts.

ASSETS.		LIABILITIES.	
Cash on hand:		Revenue Loan	\$10,000 00
General	\$3,065 45	Celebration Committee	3 38
Celebration Committee	3 38	Balances brought forward	
Library Petty Cash	10 00	Library Funds	258 15
Amounts Receivable:		Moth Assessment Revenue	79 75
Taxes:		Overlay 1925	395 38
Levy of 1925	7,398 70	Excess and Deficiency:	
Special Assessment:		Surplus	428 87
Moth 1925	79 75		
Tax Title	33 31		
Smith Poor Fund	128 00		
(Due from Town of Franklin)			
Hager Park Trustees	259 44		
(\$250.25 since rec'd from schools)			
Nichols St. sidewalk	187 50		
(Due from abutters)			
Net Funded Debt	11,165 53	Stone Crusher Loan	\$11,165 53
	2,500 00		2,500 00

Trust Fund Cash and Securities.	Amount Jan. 1, 1925.	Replaced by vote of Town.	Income transf'd from cash—1924	Income 1925.	Income spent.	Amount Jan. 1, 1926
F. W. Smith Poor fund	\$36,109.24		\$833.17	\$1,395.02	\$1,530.49	\$36,806.94
J. W. Forbush Poor fund	1,649.48			84.02		1,733.50
Upton High School fund	11,326.14	811.65	391.71	549.87	728.77	12,350.60
Joseph Hager School fund	13,777.16		275.26	613.89	272.00	14,394.31
Preston P. Ellis School fund	1,000.00		21.31	25.77	33.67	1,013.41
M. A. Creed Cemetery Wall fund	1,069.99	New Trust Fund	8.36	46.43		1,124.78
Cemetery Perpetual Care fund	10,221.82					
Town Library Fund	1,800.00	200.00		498.64	370.00	10,550.46
M. A. Farnsworth Library fund	525.00					1,800.00
C. A. Forbush	500.00					525.00
J. W. Forbush	1,000.00					500.00
A. R. Hager	600.00					1,000.00
M. D. Haves	1,000.00					600.00
Lucy J. Childs	150.00					1,000.00
Preston P. Ellis	1,000.00					150.00
Water Investment	15,000.00					1,000.00
						15,000.00
	\$96,728.83					\$99,549.00

Annual Reports
of the School Committee
and Superintendent of Schools.



For the Year Ending Dec. 31, 1925.

DIRECTORY OF PUBLIC SCHOOLS.

School Committee.

Mrs. Katherine Dutton, Chairman	Term expires 1928
Charles B. Shannon, Recording Secretary	Term expires 1927
Thaddeus B. Fenno, Secretary	Term expires 1926

Superintendent of Schools, Harold E. Jackman, Sterling.
Phone Sterling 78.

School Physician, George A. Mossman, M. D.

School Nurse, G. Y. Sylvestre, Gardner,
24 Oak Street.

Supervisor of Music, Lucile Brown, Milton, Mass.
26 Hollis Street.

Supervisor of Drawing, Clara Wood, Leominster.
21 High Street.

Attendance Officer, Harold A. Towle.

SCHOOL CALENDAR—1926.

Winter term: All schools, 12 weeks, January 4 to March 26.

Spring term: All schools, 12 weeks. April 5 to June 25.

Fall term: All schools, 16 weeks, September 6 to December 23.

ROLL OF HONOR.

Pupils not absent one half day for entire school year of 1924—25.

Ellen K. Hayden	Lucile French
Eino Kurikka	Elli Stromburg
Harry R. Morse	Howard Winter
Hazel F. Peters	Marie Wirtinen
Bernice M. Rowe	Henry Antilla

Eva Taylor

Average membership for school year 1924—25, 320.

Average daily attendance for the same period, 295.

Per cent. of attendance, 95.

REPORT OF SUPERINTENDENT OF SCHOOLS.

To the School Committee:

This is my first annual report and the thirty-sixth in the series of superintendents' reports.

I was elected superintendent of schools in your town late in the school year, therefore I tried to follow the program of your former superintendent for the remainder of the year.

At the close of the school year six teachers resigned. It is conceded today that the teacher makes the school, because of this it is necessary to exercise great care in filling vacancies. The way in which the new teachers have entered upon their work reflects much credit upon your choice. It is not too much to say that Westminster is to be congratulated upon its corps of teachers.

The length of my service as your superintendent argues against much in the way of recommendations. Nevertheless it is the function of my office to bring to your attention ways in which I think that your schools may be improved.

The Upton school is crowded to a degree that does not admit of the best work. The congestion is shown in grades seven and eight, and three and four. At times during the year there have been twenty pupils more in the room than building laws would sanction. The same condition existed last year only not to quite the same extent. Neither pupil nor teacher can do satisfactory work under such conditions, therefore children pass to the high school poorly equipped.

The high school proper has increased to an extent that necessitates the use of the laboratory for a home room. This arrangement is very unsatisfactory as it retards the work of the science department. At present there isn't a room in the building large enough to assemble all high school pupils for general exercises.

The primary children are comfortably housed, but the lack of a playground makes this arrangement unsatisfactory.

Today there are a number of reasons why the work of the rural school is not as good as that of the consolidated school. As a result pupils come to the seventh grade unfitted for the work of that grade. If the rural schools are to be maintained extensive repairs must be made on some of the buildings.

Therefore, I would recommend an addition to the Upton building that would house all our pupils and admit of one teacher to a grade.

This addition with improvements along other lines, such as transportation, supervision and equipment would result in a situation which should be as near ideal as it is possible to obtain in the average rural community.

Respectfully submitted,

HAROLD E. JACKMAN.

ENROLLMENT, SEPT. 1925.

Schools	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII Total
Junior High School							26	32	19	13	17	9 116
Upton Intermediate					14	24						38
Upton Primary	31		22	24								77
Center Primary	21											21
Whitmanville	7	4	4	7	5	1	2					30
North Common	4	0	6	2	2	0	1					15
Narrows	2	4	2	4	2	2						16
Lake	3	2	2	1	4							12
North Westminster	2	2	1	1		2	1					9
Total	39	43	37	39	27	29	30	32	19	13	17	9 334

Total Boys 151 Total Girls 183

TEACHING PERSONNEL.

Teacher	School	Home Address	Training	Teaching experience prior Sept. 1925
Hamilton R. Bailey	High, Principal	Cedar Grove, Me.	Bates	0
James D. Power	High, Asst. Principal	Worcester	Holy Cross	3
Jane Fitzgerald	High,	Fitchburg	Univ. London, Bos. Univ. 1 yr.	2
Evelyn G. Haven	Upton, Junior High	Athol	Tufts College	0
Flora Soli	Upton, Intermediate	Bolton	Fitchburg	0
Gladys M. Brothers	Upton, Primary	Hinesburg, Vt.	Bridgewater	3
Doris Jones	Upton, Grade 2	Fitchburg	Fitchburg	4
Doris Fenno	Upton, Grade 1	Westminster	Fitchburg and Hyannis Nor.	4
Dorothy Glazier	North Common	Fitchburg	Fitchburg	1
Katherine Miller	Whitmanville	Groton	Fitchburg	1
Carrie Estabrook	Lake	Westminster	Fitchburg and Hyannis Nor.	14
Gwendolyn Roberts	Narrows	Roslindale	Burdette Com. School, 1 yr.	2
Elizabeth Walker	N. Westminster	Braintree	Bridgewater	0

Princeton—Westminster—Sterling
Annual Prize Speaking Contest
Westminster Congregational Church, May 11, 1925

PROGRAM

Music, Voices of the Woods	Westminster School Chorus
Which Shall It Be?	Anonymous
ADELAIDE ROSS, Sterling	
The Highwayman	Alfred Noyes
BERTHA RICHARDSON, Princeton	
The Traitors' Deathbed	George Lippard
MARTHA LEINO, Westminster	
Somebody's Mother	Anonymous
ANNA BRODERICK, Sterling	
The Execution of Carton	Charles Dickens
MARGARET PERKINS, Princeton	
Music, Girls' Glee Club	Westminster
Laska	Frank Desprez
PAUL B. MANSUR, Westminster	
A Leap for Life	C. C. Colton
PERRY EWING, Sterling	
When the Tide Turned	Otto Kahn
RICHARD STIMPSON, Princeton	
Murder Will Out	Daniel Webster
LEE BRACKET, Westminster	
Music, National Hymn	Westminster High School
Community Singing	Leader, Miss Emma Southwick, Supervisor of Music
Presentation of Prizes	H. E. Jackman, Superintendent

Prize Winners:

First Girl—Bertha Richardson	First Boy—Lee Brackett
Second Girl—Martha H. Leino	Second Boy—Paul B. Mansur
Judges from Fitchburg Junior High School.	

Commencement Exercises of the Westminster High School.

PROGRAM.

Address of Welcome	Martha Helen Leino
Americanism	Porter Woodbury Dawley
Class Will	Anna Elsie Kahkola
Song—"Armorer"	School Chorus
Forestry	Marion Richardson Murdock
Class Prophecy	Henry Toivo Hemmi
Song—Amarillys	School Chorus
Farewell Address	Paul Buck Mansur

CLASS ROLL.

Porter Woodbury Dawley	Martha Helen Leino
Henry Toivo Hemmi	Paul Buck Mansur
Anna Elsie Kahkola	Marion Richardson Murdock

CLASS COLORS AND MOTTO.

Gold—Paddle Your Own Canoe—White.

HONOR ROLL.

Martha Helen Leino.

Martha Leino won the "Grange Prize" awarded to the best all-around scholar.

These exercises were not carried out because of an epidemic of scarlet fever.

Town Warrant
Annual Town Meeting

WORCESTER, SS.

To either of the Constables of the Town of Westminster, in the County aforesaid:

GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Westminster, qualified to vote in Elections and Town Affairs, to meet at the Town Hall, in said Westminster, on Monday the first day of March, 1926, at nine o'clock in the forenoon, then and there to act on the following Articles:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To hear the report of any Committee chosen by the Town and act thereon.

Art. 3. To choose all necessary Town Officers for the ensuing year.

Art. 4. To raise and appropriate such sums of money as may be necessary for the following departments: General Government, Protection of Persons and Property, Town Hall, Health and Sanitation, Highways, Schools, Libraries, Cemeteries, Payment of Interest, Payment of Debt, Unclassified, Public Charities, Soldiers' Benefits.

Art. 5. To see what compensation the Town will allow the Collector of Taxes for the ensuing year, and determine the terms upon which they shall be collected, or act in relation thereto.

Art. 6. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1926, and to issue a note or notes therefor payable within one year, and any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Art. 7. To see if the Town will accept the list of jurors as revised by the Selectmen, or act relative thereto.

Art. 8. To choose all necessary Committees for the ensuing year.

Art. 9. To see if the Town will choose an agent or agents to prosecute and defend all suits in behalf of the Town, or act in relation thereto.

Art. 10. To see if the Town will vote to empower the Collector of Taxes to use all means for collecting Taxes which a Town Treasurer may use when appointed Collector.

Art. 11. To see if the Town will vote to sell any of the hand fire-engines owned by the Town, or act relative thereto.

Art. 12. To see if the Town will raise and appropriate the sum of twenty-six hundred dollars (\$2,600.00) for the purpose of completing the improvement of the Worcester road, provided that the State and County allot the sum of fifty-two hundred dollars (\$5,200.00) each for the same purpose, or act relative thereto.

Art. 13. To see if the Town will raise and appropriate any sum of money for the purpose of re-building the bridges on the Ashburnham-Fitchburg road, or act in relation thereto.

Art. 14. To see if the Town will vote to raise and appropriate the sum of one hundred and ten dollars and ninety-four cents (\$110.94) for the purpose of paying the Town's assessment made by the County Commissioners for the County of Worcester Hospital District Apportionment

for Tuberculosis, under Chap. 111 of the Gen. Laws and Chap. 500 and 501 of the Acts and Resolves of the year 1924.

Art. 15. To see if the Town will raise and appropriate any sum of money to be paid to the Trustees for County Aid to Agriculture, in accordance with the provisions of, and for the purpose of, Chapter 128, Gen. Laws, or for the support of demonstration work in Agriculture, Home Economics, or Boys and Girls Club work, under direction of the Agent or instructors, or the Trustees, co-operating with the local Town Director, or pass any vote or votes in relation thereto.

Art. 16. To see if the Town will choose a director in accordance with the provisions of Chapter 128, Gen. Laws, or pass any vote or votes in relation thereto.

Art. 17. To see if the Town will raise and appropriate the sum of one thousand dollars for the purpose of repairing the State Colony road, or act in relation thereto.

Art. 18. To see if the Town will vote to increase the number of members of the School Committee from three to six; such increase to be made by adding one member for three years, one for two years and one for one year, in accordance with Section 2, Chapter 41 of the General Laws of Massachusetts.

Art. 19. To see if the Town will vote to install three street lights on the old Gardner road, raise and appropriate the sum of seventy-five dollars for the maintenance of same, or act relative thereto.

Art. 20. To see if the Town will raise and appropriate any sum of money for the purpose of purchasing a new tractor for the highway department, or act relative thereto.

Art. 21. To see if the Town will raise and appropriate any sum of money for the purpose of purchasing a truck for the fire department, or act relative thereto.

Art. 22. To see if the Town will raise and appropriate any sum of money for keeping the hay-scales in repair, or act in relation thereto.

Art. 23. To see if the Town will raise and appropriate any sum of money for the purchase of a grading machine for the highway department, or act relative thereto.

Art. 24. To see if the Town will raise and appropriate any sum of money for the purpose of installing an additional light on Nichols Street or act relative thereto.

Art. 25. To see what sum of money the Town will appropriate for the purpose of building an addition to the present Center School building, or building a new School building.

Art. 26. To see if the Town will vote to issue notes, bonds or script for the purpose of providing the money appropriated under Article 25 in this warrant.

Art. 27. To see if the Town will vote to appropriate any sum of money for the improvement of the school-house grounds, or act in relation thereof.

And you are directed to serve this Warrant by posting up attested copies thereof at the Post Office and Town Hall in said Town, seven days, at least, before the time for holding said meeting.

Hereof fail not, and make due returns of this warrant with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this seventeenth day of February in the year one thousand nine hundred and twenty-six.

L. W. FRENCH,
F. A. GOODRIDGE,
F. W. DERBY,

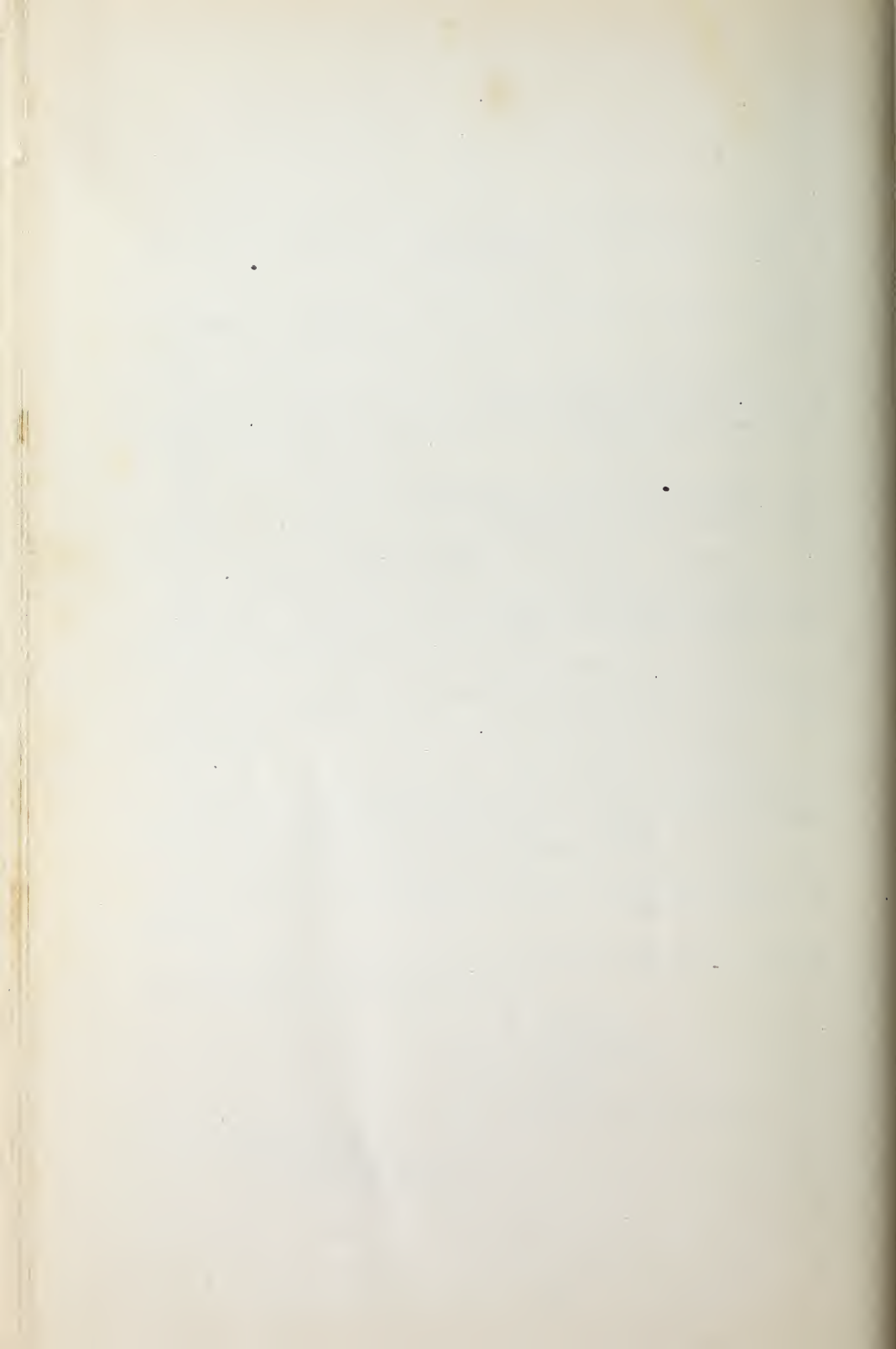
Selectmen of Westminster.

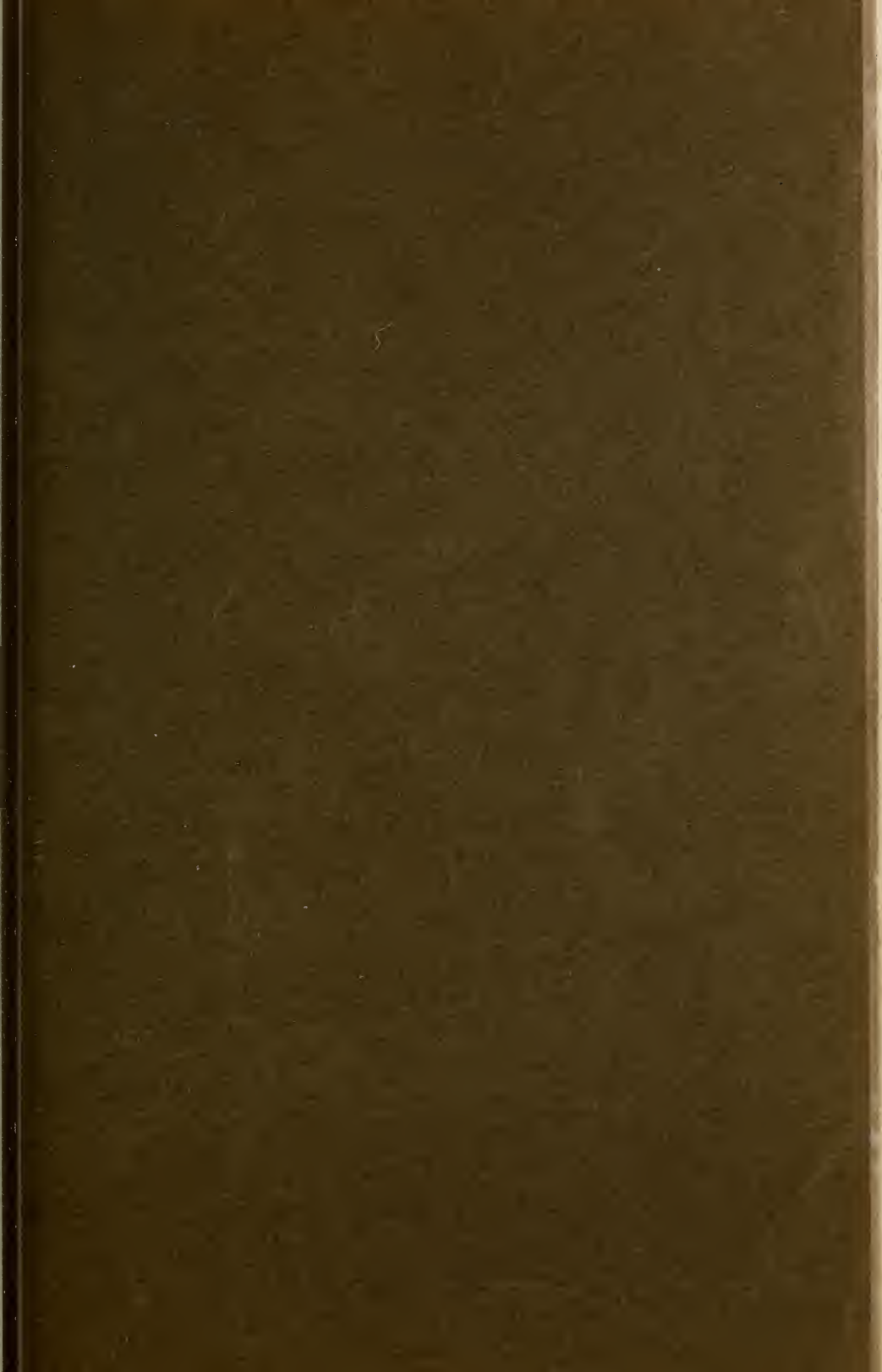
A true copy, attest:

F. W. DERBY,
Clerk of Selectmen.

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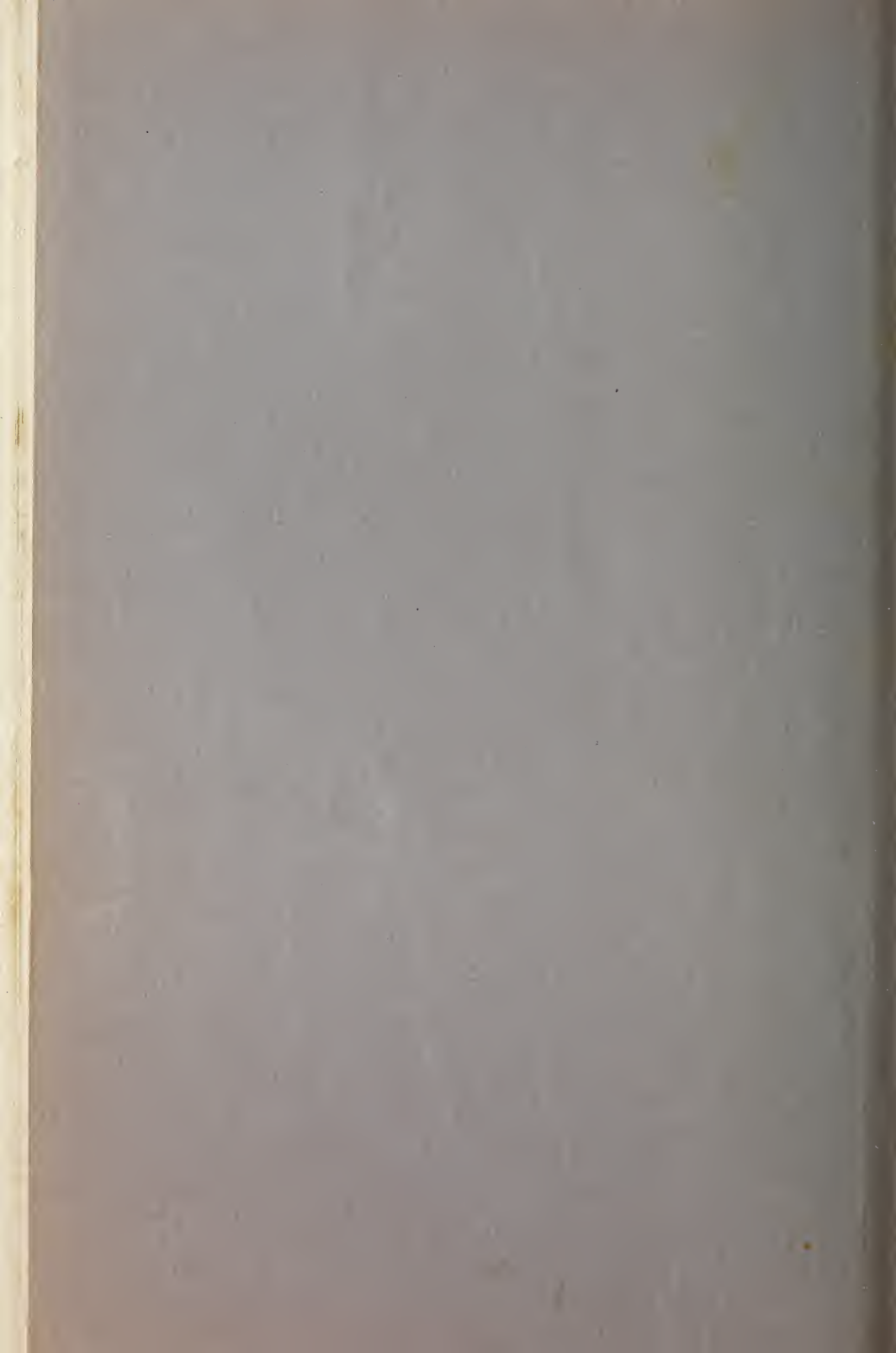




ANNUAL REPORTS
—OF THE—
TOWN OFFICERS
—OF—
WESTMINSTER, MASS.



For the Year ending December 31,
1926



ANNUAL REPORTS

—OF THE—

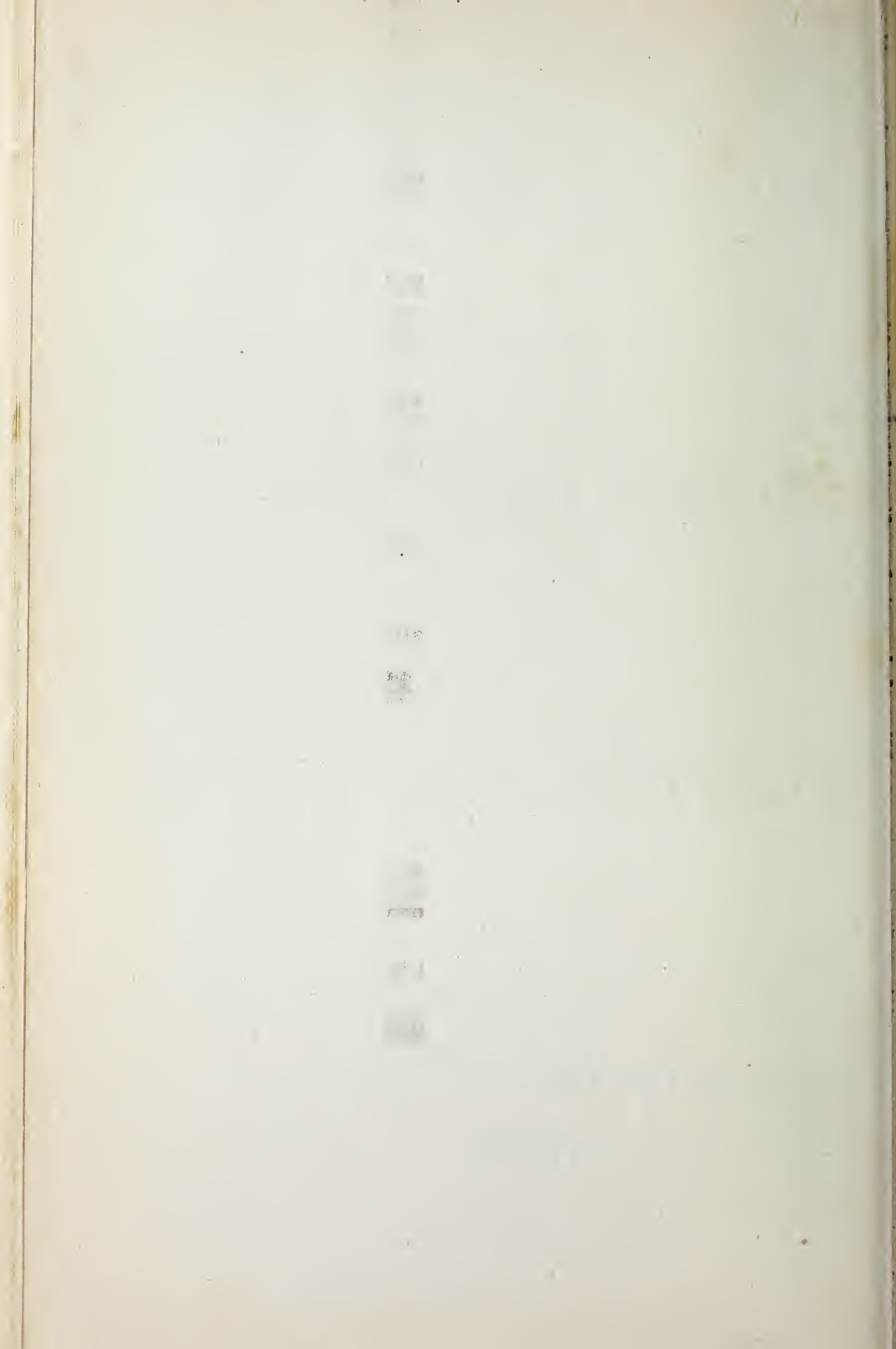
TOWN OFFICERS

—OF—

WESTMINSTER, MASS.

For the Year Ending December 31,

1926



TOWN CLERK'S REPORT

For the Year Ending December 31, 1926.

There were eight Town Meetings held during the year 1926.
(In the following reports of Town Meetings it is a synopsis from records of each meeting).

ANNUAL TOWN MEETING HELD MARCH 1, 1926.

Article 1.

Philip H. Loughlin was chosen Moderator.

Article 2.

(To hear the report of any committee)

No committee reported under this article.

Article 3.

The following is a list of Town Officers chosen together with those whose term of office has not expired:

TOWN CLERK

Charles F. Giles

TREASURER

Frank W. Fenno

SELECTMEN

S. Edwin Story was chosen for three years

Lucius W. French, term expires March, 1927

Frank W. Derby, term expires March, 1928

OVERSEERS OF THE POOR

Maud I. Miller was chosen for three years

Hobart Raymond, term expires March, 1927

Lucius W. French, term expires March, 1928

ASSESSORS

Henry L. Curtis was chosen for three years

Arno E. Hurd, term expires March, 1927

Cyrus T. Miller, term expires March, 1928

SCHOOL COMMITTEE

Thaddeus B. Fenno was chosen for three years

Charles B. Shannon, term expires March, 1927

Katherine T. Dutton, term expires March, 1928

LIBRARY TRUSTEES

Ida E. Merriam was chosen for three years

Frank W. Fenno was chosen for three years

Sarah J. Wyman, term expires March, 1927

Winfield S. Randall, term expires March, 1927

Lucy M. Giles, term expires March, 1928

Cyrus T. Miller, term expires March, 1928

CEMETERY COMMISSIONERS

Frank S. Parks was chosen for three years

Windsor F. Neal, term expires March, 1927

Elmer Walker, term expires March, 1928

HAGER PARK COMMISSIONERS

Frank W. Fenno was chosen for three years

Carlos E. Barron, term expires March, 1927

Floyd W. Vincent, term expires March, 1928

TAX COLLECTOR

Windsor F. Neal

TREE WARDEN

Otto H. Conant

CONSTABLE

Harold A. Towle

MEASURERS OF WOOD, LUMBER AND BARK

Frank S. Smith

Edward Hetu

Edward R. Flagg

Henry Waltonen

Charles H. Dupee

Arthur E. Merriam

Wickliffe H. Waterhouse

Emil Wuth

Article 4.

APPROPRIATIONS.

Note—In the following table appropriations under other articles are also included in order to show the total amount appropriated.

Salaries of Town Officers and expenses	\$2,000
Town Hall Maintenance	1,000
Salary of Game Warden	100
Constable	200
Fire Department	1,200
Truck for Fire Department	2,800
Sealer of Weights and Measures	70

Tree Warden	\$50
Moth work	584 29
Board of Health	1,000
General repairs of Highways—Chapter 81	4,000
Worcester Road—under Chapter 90	2,600
State Colony Road improvements	1,000
Bridges on Ashburnham—Fitchburg Road	500
Bridges (general)	400
Snow and Ice (highways)	4,000
Snow and Ice (sidewalks)	50
Sidewalks (new construction)	300
Sidewalks (repairs)	50
Watering Tubs and Guide Boards	50
Water for cistern and fountain	20
Electric Lights for Streets	4,870
Grading Machine for Highway Department	350
State Aid (appropriation, \$192.)	
Schools (including amount from State)	25,000
Schoolhouse grounds (improvements)	600
Forbush Library—dog license fund and	1,200
Cemeteries	600
Payment on Stone Crusher note	1,000
Interest payments	1,500
Memorial Day	125
Town Clock	20
Printing Town Reports	300
World War Memorial	100
Miscellaneous	200
Assessment for hospital apportionment	110 94
Keeping Hay Scales in repair	25
<hr/>	
Total	\$52,475 23

Article 5.

Voted that the Tax Collector be allowed one cent on each dollar collected and subject to the following conditions:

All taxes shall be due October 1st, 1926.

Interest charges shall start from November 1st, 1926.

All taxes paid after Nov. 1st, 1926 shall pay six per cent. per annum additional.

Article 6.

Voted that the Town Treasurer, with the approval of the Selectmen, be authorized to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1926 and to issue a note or notes therefor payable within one year and any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article 7.

Voted to accept the list of Jurors as revised by the Selectmen.

Article 8.

(To choose all necessary committees)

No action taken under this article.

Article 9.

Voted that the Selectmen act as agents to prosecute and defend all suits in behalf of the Town.

Article 10.

Voted to empower the Collector of Taxes to use all means for collecting taxes which a Town Treasurer may use when appointed collector.

Article 11.

Voted that the Town sell the old Fire Engine to the Westminster Historical Society for \$1.00 and that the engine at Whitmanville be still kept there.

Article 12.

Voted that the Town raise and appropriate the sum of \$2,600 for the purpose of completing the improvements of the Worcester Road, provided that the State and County make an allotment of \$5,200 each for completing said improvements.

Article 13.

Voted \$500 for the purpose of re-building the bridges on the Ashburnham—Fitchburg Road.

Article 14.

Voted \$110.94 for the purpose of paying the Town's assessment made by the County Commissioners for the County of Worcester Hospital District apportionment.

Article 15.

(Article to see if the Town will raise and appropriate any sum of money to be paid to the Trustees for County aid to agriculture)

Voted to pass the article.

Article 16.

(Article to see if the Town will choose a Director in accordance with the provisions of Chapter 128 of General Laws)

Voted to pass the article.

Article 17.

Voted \$1,000 to be expended for improvements on what is known as the State Colony Road leading from the Thomas Eaton corner to the Gardner City line on said road, providing that the Gardner State Hospital and the Public Works Department agree to expend a like sum for improving said road.

Article 18.

Voted not to increase the number of members of the School Committee.

Article 19.

Voted \$75 to install three street lights on Old Gardner Road.

Article 20.

(Article to see if the Town will raise and appropriate any sum of money for the purpose of purchasing a new tractor for the Highway Department)

Voted in the negative, No appropriation made.

Article 21.

Voted \$2,300 for the purpose of purchasing a truck for the Fire Department.

Article 22.

Voted \$25 for repairing Hay Scales.

Article 23.

Voted \$350 for the purchase of a Grading Machine for the Highway Department.

Article 24.

Voted \$25 for an additional street light on Nichols Street.

Article 25.

Voted that a committee of five be appointed to investigate the School House needs and report at a special Town Meeting within 60 days. That the Moderator of this meeting serve as chairman and to choose his own committee.

The committee as appointed was as follows:—Philip H. Loughlin, Chairman, with Charles L. Smith, Thaddeus B. Fenno, Lucy M. Giles and Ida S. Merriam.

Article 26.

(Article to see if the Town will issue notes for the purpose of providing money for school building)

Voted to pass the article.

Article 27.

Voted \$600 for the improvement of the School house grounds.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD APRIL 12, 1926

Article 1.

S. Edwin Story was chosen Moderator.

Article 2.

Voted that the Selectmen be authorized to sell at public auction, or otherwise, and to sign the necessary papers, to convey the same, a certain parcel of land belonging to the Town situated on the Southerly side of the State Road leading to Gardner at a point near the boundry line between Gardner and Westminster; said parcel containing one acre more or less.

Article 3.

Voted to raise and appropriate \$200 for Soldiers' Relief.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD JUNE 28, 1926.

Article 1.

Florence T. Dawley was chosen Moderator.

Article 2.

Voted to authorize the Board of Selectmen to sell the Frederick W. Smith farm and give them authority to sign the deed of transfer.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING HELD JULY 21, 1926.

Article 1.

Lucius W. French was chosen Moderator.

Article 2.

Mrs. L. M. Giles, as secretary of the committee, submitted a report for the committee appointed by the Town to investigate the school situation.

Voted to accept this report with a vote of thanks.

The report was as follows:—

Mr. Moderator;—

The committee appointed by the Moderator of the Annual Town Meeting on March 1st, 1926, respectfully begs to submit its findings after a survey of the school situation. The committee organized with Mr. Loughlin as chairman and Mrs. Giles as clerk. Nine meetings of the committee have been held; four of them at district school buildings, viz. at Whit-

manville, the Narrows, the North and the South Schools. At most of the meetings one or more of the school committee and the Superintendent have been present, and the meetings have lasted in some cases until after midnight.

In preparation for the meetings of the committee at District Schools, Mr. C. L. Smith has previously visited the homes of the pupils who attended these district schools, to invite the parents to be present, and his work in this line is duly appreciated.

The committee investigated the school situation to find that there are 334 pupils attending the public school in Westminster, as follows:—

Center School.

Grades	1	2	3	4	5	6	7	8	9	10	11	12
--------	---	---	---	---	---	---	---	---	---	----	----	----

21	31	22	24	14	24	26	32	19	13	17	9
----	----	----	----	----	----	----	----	----	----	----	---

District Schools.

Whitmanville	30
North Common	15
Narrows	16
Lake	12
North Westminster	9

The center school is attempting to teach 252 pupils, covering 12 grades in six rooms. This, as you can readily see, is an impossibility, both from a physical and educational standpoint.

The question naturally arises, in endeavoring to remedy the situation, whether the proper course to pursue is to build a new building, and attempt to centralize the entire school system, completely abandoning the district schools, or to

attempt to re-open some of the district schools now closed, and thereby relieve the congestion at the center.

On investigation we find that, in the old days, so to speak, it was possible to procure teachers for the district schools who would teach as far as the ninth grade. The present method of education does not fit the teachers for this purpose, with the result that it is now possible to hire teachers who will teach only as far as the sixth grade.

This condition caused the school committee to close several of the district schools. They felt that the few pupils in the first six grades, that attended these schools, could be taught with fewer teachers and much more economically at the center school.

Meetings were held in several of the districts, and the committee find there are too few pupils to operate the North Westminster School economically, and recommend that for the present this school be closed, and the pupils sent to the Dean Hill School, of Fitchburg.

The committee recommend keeping open the Whitmanville School, as people in that locality are particularly desirous that we do so.

In view of the fact that it seems almost a certainty that a new school building must be constructed at the center, the committee would recommend the discontinuance of the North Common, Narrows and Lake Schools.

It is also the opinion of this committee that the District Schools have been sadly neglected, and that immediate steps be taken to put such buildings and equipment as may be used, in first class condition.

We also find it inadvisable to try to reopen the district schools now closed, as the few pupils in the lower grades that

would attend these schools would only in a very limited way relieve the congestion at the center school. We also find the people in these districts very much opposed to re-opening them, as they much prefer to send their children to the center school.

This brings us back to the congested condition of the center school, which, as you know, is badly overcrowded, and overflow classes are being held in the churches.

We are therefore confronted with one of two problems,—the building of a new school building, or sending the entire high school out of town.

The committee has gone into this matter very carefully, considering first the advisability of sending the high school pupils out of town. We feel that the educational facilities afforded at Gardner or Fitchburg are much superior to the advantages that Westminster could offer or afford. These are about the only reasons that might be offered in favor of discontinuing our local high school.

From a financial standpoint, there seems to be no economy in this method, the committee believing that this would equal the maintenance of the new building.

We also find that it would mean that it would be necessary to operate special busses, leaving the center village at seven-thirty in the morning. This we feel would be a decided handicap to the boys and girls living on the farms and in the remote parts of the town.

The committee believe the town would be compelled to transport high school pupils from all parts of the town to connect with these busses.

We also find that quite a number of children would not attend high school, for various reasons, under this condition.

We feel that Westminster can ill afford to deprive any of its children of the advantages of a high school education.

The expense of transportation and tuition would have to be borne by the town. We also find that the general sentiment throughout the town seems very much in favor of Westminster maintaining her own high school.

We wish at this time to call to the attention of the citizens of Westminster the very notable fact that the center school was a donation in memory of Mr. George Upton, and that there is a fund of about twelve thousand dollars for its maintenance and upkeep, which leaves only a few inexpensive district schools, owned by the Town of Westminster, which were paid for by tax on the people.

As it has been the effort of this committee simply to ascertain what was for the best interest of the most people in town, taking into consideration both the educational and financial value involved, after due and careful consideration we recommend that the Town build a six room school house; that a committee be appointed to procure plans and specifications, and make such preliminary arrangements as may be necessary to afford a complete report on the matter at our next annual March meeting.

Article 3.

Voted that a committee be appointed to procure plans and specifications and make such preliminary arrangements as may be necessary to build a new six-room school house, and that a complete report of the same be made at the next annual Town meeting. Voted that the same school investigating committee that were appointed at last annual Town meeting continue to serve as a committee to carry out the provisions of this vote.

Article 4.

Voted \$300 for the use of this committee (as elected under Article 3).

Article 5.

Voted \$1,200 to repair and improve the Whitmanville school house.

Article 6.

Voted \$1,500 to take care of the overdraft in the snow and ice department.

Article 7.

Voted to authorize the Town Accountant to transfer appropriations from any department showing an unexpended balance at the close of the financial year, to any department showing an overdraft.

Article 8.

Voted \$6,000 for the purpose of purchasing a tractor and snow plow and \$200 for snow fence.

Article 9.

(Article to see if the Town will vote to issue notes, bonds or script for the purpose of providing the money appropriated under Article 8.)

Voted to raise and appropriate the sum of \$1,200, to be paid this year, and that the Town issue five notes of \$1,000 each to be paid, one each year, for the next five years.

The vote was: Yes, 79. No, 19.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk,

TOWN MEETING, AUGUST 23, 1926.

Article 1.

S. Edwin Story was chosen Moderator.

Article 2.

Voted \$300 for the use of the Constable.

Article 3.

Voted to appropriate the sum of \$500 raised and appropriated at the Annual meeting for bridges on the Ashburnham—Fitchburg Road, to the Department of Repairs on Bridges.

Article 4.

Voted \$75 to be paid to the Baptist Society to be used by them for repairing the clock on the Church.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

STATE PRIMARY, SEPTEMBER 14, 1926.

Republican vote for Governor:

Alvan T. Fuller	65
Blanks	8
Number of Republican ballots cast	73

Democratic vote for Governor:

William A. Gaston	5
Blanks	0
Number of Democratic votes cast	5

Republican Town Committee elected:

Cyrus T. Miller	Hobart Raymond
Mildred L. Nye	Hjalmar Kumara
Lucy M. Giles	

Democratic Town Committee elected:

William H. Griffin	Judson Foster
Andrew C. Ham	John F. Ballou

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

STATE ELECTION, NOVEMBER 2, 1926.

Polls were open from 6.00 A. M. to 4.30 P. M.

The vote for Governor was as follows:

Alvan T. Fuller, Republican	806
William A. Gaston, Democratic	30
Walter S. Hutchins, Socialist	1
Samuel Leger, Soc. Labor	1
Lewis Marks, Workers' Party	0
Blanks,	5
Total number of ballots cast	843

At 6.30 P. M., voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

TOWN MEETING, DECEMBER 27, 1926.

Article 1.

Philip H. Loughlin was chosen Moderator.

Article 2.

Voted to appropriate the sum of \$1,000 for the School Department in addition to the sum previously appropriated for the current year; \$530 to be taken from the excess estimated receipts and \$470 from the unexpended interest appropriation.

Voted to dissolve the meeting.

CHARLES F. GILES,

Town Clerk.

BIRTHS, DEATHS AND MARRIAGES

For the year ending December 31, 1926.

Note—If any error in names or dates are noticed, or any omissions, please inform the Town Clerk.

Births recorded	18
Deaths recorded	26
Brought into Town for burial, (non-resident)	18
Marriages recorded	22

BIRTHS 1926

Date	Name of child	Name of parents
Jan. 11	Beatrice Irene Reynolds	Charles H. and Elizabeth
Jan. 15	Albert Henry Gray	Gilbert C. and Ruth V.
Feb. 27	Lillian Irene Niemi	Kasper and Hilma
March 8	Ernest Charles Donaldson	Charles L. and Cora A.
May 19	Ann Sargent	John Albert and Katherine
May 20	John Hendricks Heimo, Jr.	John H. and Aino E.
May 29	Edwin H. Bilson	Kirwan J. and Mary A.
Aug. 5	Walter Turner	Wallace D. and Catherine
Aug. 8	Calvin Holden Towle	Harold A. and Marion
Aug. 19	Rhoda Fogg Berry	Lewis and Effie
Aug. 21	Eldredge Milton Raymond	Emory J. and Nellie L.

Date	Name of child	Name of parents
Aug. 26	George Winslow Cutting	Elmer W. and Clara D.
Aug. 28	Maiia Mildred Waltanen	Henry and Mary
Sept. 2	Beverly Ann Handlin	Matthew and Ruth
Oct. 1	Jane Frances Durling	Kenneth R. and Beatrice
Oct. 28	Marilyn Edna Remse	Arthur and Edna
Nov. 23	Arthur Raymond Wooster	George W. and Mary C.
Dec. 5	Shirley Elaine Aho	Leonard J. and Elizabeth

DEATHS 1926.

Date		Yrs.	Mos.	Days
Jan. 18	Joseph P. Quinn	58	10	8
Jan. 19	Delia A. Wheeler	82		
Feb. 6	Mamie B. Kemppi	2	7	7
Feb. 9	Jennie (Breau) Rameau	49	11	6
Feb. 16	Jesse F. Combs	77	9	10
March 15	Warren E. Gilson	72	3	25
April 7	Clayton B. Smith	12	8	
April 10	Elizabeth (Phelps) Goodridge	84	8	
April 11	Flora A. Wilson	70		
April 16	Helmi Niemi	5	2	9
April 25	Elizabeth (Maliff) Montville	31		
May 1	Leo Savilampi	10		19
May 5	Bernal E. Wheeler	35		
June 4	Ethel (Nichols) Eaton	41		9
July 17	Hiram Ray	81	2	
July 31	Josephine (Stors) Hallfors	45	2	19
Aug. 10	Abbie L. (Harrington) Ballou	54		
Sept. 3	Claes E. Ahlin	71	9	20
Sept. 16	Charles B. Shannon	57	7	8
Sept. 26	Wilfred T. Barrett	6		23
Oct. 8	Caroline L. (Morse) Adams	92	8	
Oct. 16	Frederick W. Burleigh	64	11	
Dec. 8	May A. (Herbert) Houghton	65		

Date		Yrs.	Mos.	Days
Dec. 14	George M. Davis	88	2	25
Dec. 24	Elizabeth J. (Bolton) Whitney	70	8	12
Dec. 25	Clifford M. Porter	50	1	17

BROUGHT INTO TOWN FOR BURIAL (Non-resident)

Date of Death	Name	Yrs.	Mos.	Days	From
Jan. 17	Abbie W. Batten	86	1	9	West Boylston
Feb. 3	Frederick S. Whitman	78			New York City
Feb. 20	Frank M. Barto	63	10	15	Worcester
April 24	Ada E. Lane	74		20	Leominster
April 28	Louise Pierce	86		1	Leominster
May 3	Richard R. Atwood	80	2	2	Gardner
May 3	Alice Donaldson	48	5	22	Boston
May 5	Margaret L. Sanborn	60	9	20	Bellows Falls, Vt
May 9	Annie C. Baker	67	11	25	Leominster
May 15	Malcolm R. Whitney	74	11	1	Leominster
June 24	Charles Eaton	71		6	Gardner
July 6	(still-born)				Gardner
July 25	Elizabeth E. Atwood	75	6		Gardner
July 26	George A. Findell	63			Leominster
Oct. 2	William A. Hobbs	75	11	29	Leominster
Oct. 4	Sarah T. Goodridge	50	8	10	Gardner
Oct. 26	Lucy (Haskell) Bolton	70	11		Dedham
Dec. 5	William C. McAllester	77	5	16	Milton

MARRIAGES 1926

Date and place of marriage.	Name	Residence
Jan. 5	Henry Hanks	Westminster
Gardner	Alvena (Bouley) Paradise	Westminster

Date and place of marriage.	Name	Residence
Jan. 19 Fitchburg	Samuel C. Rameau Mary N. Percival	Westminster Fitchburg
Feb. 5 Westminster	Walter P. Bricher Ada A. Mossman	Gardner Westminster
Feb. 8 Gardner	Joseph F. Beauregard Regina (Babin) Guein	Westminster Templeton
Feb. 20 Westminster	Charles D. Towle Gladys M. Brothers	Westminster Hinesburg, Vt.
March 24 Leominster	Louis C. Barrett Edith Dobeck	Westminster Clinton
April 3 Fitchburg	Davetti Kemppi Anna H. Korhonen	Westminster Westminster
April 30 Westminster	Donald G. Bennett Hester I. Battles	Gardner Westminster
May 8 Boston	Francis W. Eaton Irya I. Jarvela	Westminster Boston
June 5 Westminster	Thaddeus B. Fenno Mabel L. Ray	Westminster Westminster
June 17 Westminster	John J. MacConlogue Dorcas G. Sawin	Westminster Westminster
June 20 Westminster	George B. Davis Mary E. Russell	Westminster Peterboro, N. H.

Date and place of marriage.	Name	Residence
June 30 Roslindale	George E. Wiswell Gwendolyn E. Roberts	Westminster Roslindale
July 2 Wellesley	Giovanni Viganotti Agnes Hastings	Westminster Wellesley
Aug. 17 Fitchburg	George W. Rameau Alice Percival	Westminster Fitchburg
Sept. 15 Westminster	Robert M. Denton Alberta M. Gilson	Fitchburg Westminster
Sept. 21 Westminster	Theodore W. Learned Salina E. (Abar) Whiting	Gardner Gardner
Sept. 23 Lee	Herbert N. Battles Elizabeth G. McNayr	Westminster Pepperell
Oct. 10 Fitchburg	Oscar J. Walkonen Edna M. MacNeill	Westminster Fitchburg
Oct. 13 Westminster	Merrill E. Morse Catherine B. Henry	Gardner Gardner
Nov. 6. Cherry Valley	Samuel T. Brooks Marion D. Rowe	Leicester Westminster
Dec. 28 Fitchburg	William H. Rameau Lourana Lussier	Westminster Fitchburg

DOG LICENSE ACCOUNT

For the Year Ending Dec. 31, 1926.

Licenses have been issued to the following persons:

Aho, AVOID	\$2	Curry, James	\$2
Aho, Matti	2	Curtis, F. A.	2
Antilla, Isaac	2	Curtis, H. L. (2)	10
Arvio, Chas.	2	Davis, Alfred (2)	7
Autyo, Waino	2	Dawley, C. B.	2
Baker, L. E.	2	Dawley, G. L. (3)	6
Ballou, Frank	5	Drinkwine, J. J.	2
Barrett, Eugene	2	Dupee, C. H.	2
Bassett, Emma	5	Durling, K. J.	2
Bassett, Walter (2)	7	Dutton, K. T.	2
Battles, R. W. (3)	6	Earl, Bertha	2
Bean, John	2	Earl, Marion A.	2
Beauchene, George	2	Eaton, Evelin	2
Beauregard, D. J.	5	Elhalainen, Otto	2
Bergkuist, A.	2	Fairbanks, Cora	5
Bernhardt, Carl (3)	6	Fairbanks, L. A.	2
Bigelow, F. D.	2	Flagg, Wallace (2)	4
Bilson, K.	2	Fletcher, C. N. (2)	7
Black, William	2	French, Marshall	2
Brackett, E. R. (2)	4	Friberg, John	2
Brackett, Wilfred (2)	10	Frye, J. A.	2
Braks, Emma	2	Gibson, Lorin (3)	12
Brigham, Orrin	2	Goguen, N. (2)	4
Brown, John E. (2)	4	Goodridge, Wilfred	2
Buckman, Wm. (2)	7	Gordon, Mary S.	5
Buckwold, Barbara	2	Gray, Gilbert	2
Buckwold, Marion	2	Hakkala, Victor	2
Carey, John	2	Hamilton, E. M. (3)	6
Caswell, H. E.	2	Handlin, Matthew	5
Cedar, Matti	2	Hanks, Henry	2
Codding, Arthur	2	Hanninen, Otto	2
Cousins, Ivan	2	Harris, Hiram	2
Cummings, Nathan (2)	4	Harrocks, S.	5

Hayden, Ellen	\$2	Lindstrom, Kaarl (2)	\$4
Herold, Oswald	5	Loughlin, P. H. Jr.	2
Herranen, Jonas	2	Lynde, Chester	5
Hicks, Evelyn	2	MacAloney, Frank	2
Hill, John (2)	7	MacAloney, Wm.	2
Hill, Kusti	2	Maki, Gusti	2
Hintala, E.	2	Mansfield, C. E.	2
Holm, Carl	2	Mansur, E. C.	2
Holmes, Allen	2	Marshall, Phoebe (2)	7
Honkala, Oiva	2	Mayranen, A.	2
Howard, Albert	2	Mondville, Jos.	2
Hutchinson, Bertha	2	Muhonen, Eino	2
Ikaheimo, J. (2)	4	Nappila, Edward	2
Jaaskelinen, H.	2	Nelson, Jesse	2
Jalonen, N.	2	Newcomb, M. S.	2
Jamsa, John	2	Newell, Fred	2
Johnson, Robert	2	Neimi, Frank	2
Kakohla, Eino	2	Neimi, Kasper	2
Kangas, Waino	2	Nisula, Frank	2
Kantola, David	2	Nitsche, Geo.	2
Karkkienen, Andrew	2	Nurmi, Dorothy	2
Karvonen, John	2	Oya, Andrew	2
Kaustienen, N.	2	Page, F. J.	2
Keskinen, Henry	2	Page, J. H.	2
Kinnary, Karle	2	Peltari, Nestor	2
Knight, Andrew	2	Penttila, Frank	2
Knower, C. F.	2	Percy, Paul	2
Korhonen, August	2	Percy, W. F.	2
Korkala, Kusti	2	Porter, C. M.	2
Koski, Jacob	5	Putnam, Wm.	2
Krans, Ivar	2	Putney, Laura (3)	6
Kurikka, Victor	5	Rameau, Arthur	2
Lamsa, Miko (2)	4	Reed, E. B.	2
Laukkenen, Waino	2	Remse, Arthur	2
Laws, Anna C.	2	Reynolds, Chas.	5
Lehtinen, Ellen	2	Rinquist, Alvin	5
Lehtonen, Frank	2	Robert, John	2
Leighton, Elmer	5	Roiha, E.	2
Leikkanen, Kalle	2	Root, Thomas	2

Rowe, Chester	\$2	Winter, Kusti	\$2
Sakinen, Chas.	2	Wintturi, Walter (3)	9
Salo, August	5	Wiswell, Mary	2
Sanderson, H. L.	2	Wooster, Carl	5
Savilampa, Henry	2	Wuth, Emil	2
Schreiber, Carl	2	Yalonen, A.	5
Seppala, Wilfred	2	Young, Ralph	2
Shannon, C. B.	2		
Shepard, H. A.	2	Total,	\$523.00
Smith, E. E.	2	On hand at last report	4.00
Smith, John (2)	7		
Southworth, Wm.	2		527.00
Stone, Melvin	2	Amt. in hands of Clerk	
Stronberg, John	2	Jan. 1, 1927,	6.00
Towle, Harold	2		
Towle, M. W.	2		521.00
Tuomela, Peter	2	Less 211 Clerk's fees	42.20
Tuomi, Axel	2		
Tuominen, Kusti	2	Amt. sent to County	
Turner, W. D.	5	Treasurer to Dec. 1, 1926	\$478.80
Uryn, Frank	2	Have issued transfers (for which	
Vainonen, E.	2	no fee is paid) as follows:	
Vieweg, Ernest (2)	4	Joseph Leblanc, Abel Wiinikainen,	
Vincent, F. W.	2	John E. Brown (2), Charles Adams	
Waltonen, Henry	2	Matthew Kalliokoski and Mrs.	
Waterhouse, W. H. (2)	4	Bessie Collette.	
Williams, Arthur	2	CHARLES F. GILES,	
Wilson, Victor	5	Town Clerk.	

REPORT OF HIGHWAYS

Under Chapter 81.

December 30, 1926.

Board of Selectmen,
Westminster, Mass.
Gentlemen:

REPORT OF WORK DONE ON WESTMINSTER ROADS DURING THE YEAR 1926—UNDER CHAPTER 81.

Work began April 12, 1926.

1—Ellis Road:

Scraped and widened.

2—Carter Road:

Scraped and dragged.

3—Frog Hollow Road:

Scraped.

4—Knower Road:

Scraped. Laid one 12 inch corr. pipe 24 feet long and one 12 inch corr. pipe 22 feet long. Laid 65 yards of gravel. Removed ledge.

5—Cross Road:

Scraped.

- 6—Minott Road:
Scraped. Laid one 12 inch corr. pipe 24 feet long and one 12 inch corr. pipe 22 feet long. Laid 16 yards of gravel.
- 7—Minott Place:
Scraped.
- 8—Newton Road:
No work done.
- 9—Harrington Road:
Scraped.
- 10—Foster Road:
Scraped.
- 11—Hubbardston Road:
Filled mud holes. Scraped and dragged. Laid 24 yards of gravel. Spread 600 gallons of oil.
- 12—Princeton or Park Road:
Scraped and dragged. Spread 2,000 gallons of oil.
- 13—Worcester Road:
Scraped and dragged. Patched. Spread 9,000 gallons of oil.
Cut and burned brush. Built 2,815 ft. of road under Chap. 90.
- 14—Town Farm Road:
Scraped, cut and burned brush.
- 15—Howard Road:
Scraped. Repaired stone culvert.
- 16—Batherick Road:
Scraped,

17—Depot Road :

Scraped, Laid 18 yards of gravel. Cleaned ditches. Spread 228 gallons of oil.

18—Curtis Road :

Scraped and dragged.

19—Old Fitchburg or Ramo Road :

Scraped.

20—Old Turnpike or 5th. Mass. Turnpike :

Scraped and dragged. Laid 10 yards of gravel.

21—Bean Hill :

Scraped.

22—Potato Hill :

Dragged.

23—Page Road :

No work done.

24—Old Ashburnham Turnpike :

25—Roper Road :

No work done.

26—Dawley Road :

Scraped.

27—Ray Road :

Scraped.

28—Academy Hill :

Scraped and dragged. Spread 1,000 gallons of oil.

29—West Princeton Road:

Scraped. Laid 20 yards of gravel. Removed ledge. Laid one 12 inch corr. pipe 24 feet long and one 12 inch corr. pipe 26 feet long.

30—Fitchburg Road:

Scraped. Laid 13 yards of gravel.

31—Davis Road:

Scraped. Removed ledge and boulders.

32—Lanes:

Scraped.

33—Bolton Road:

Scraped. Laid 5 yards of gravel. Cut and burned brush.

34—East Road:

Scraped. Laid 40 yards of gravel.

35—Gate House Road:

Scraped.

36—Cody Road:

Scraped.

37—Notown Road:

Scraped.

38—Nichols Road:

Scraped. Cut and burned brush. Spread 400 gallons of oil.

39—Stone Hill Road:

Scraped. Laid 4 yards of gravel. Repaired stone culvert.

40—Newcomb Road:

Scraped.

41—Battles Road:

Filled mud holes. Scraped. Laid 7 yards of gravel.

42—Marshall Hill Road:

Scraped.

43—Leominster or East Main Street:

Cleaned culvert. Scraped. Spread 9,020 gallons of oil. Dragged.

Patched. Laid 25 yards of gravel.

44—Hanks Hill Road:

Scraped.

45—Round Meadow Road:

Scraped. Laid 2 yards of gravel.

46—West Main Street:

Scraped. Cut and burned brush. Laid 18 yards of gravel.

Cleaned and relaid stone culvert.

47—State Colony Road:

Scraped. Cut and burned brush.

48—Shady Avenue:

Scraped. Cut and burned brush.

49—Sargent Road:

Scraped. Cut and burned brush. Laid 6 yards of gravel.

50—Beech Hill Road:

No work done.

51—Adams Road:

No work done.

52—Pleasant Street:

Scraped and dragged. Spread 400 gallons of oil.

53—Elliot Road:

Filled mud holes. Scraped. Spread 600 gallons of oil. Filled ruts.

54—Overlook Road:

Scraped. Cut and burned brush.

55—Bacon Road:

Dragged and scraped. Cut and burned brush. Removed ledge. Spread 1,000 gallons of oil.

56—Brooks Avenue:

No work done.

57—North Common Road:

Scraped. Cut and burned brush.

58—East Gardner Road:

Scraped. Cut and burned brush.

59—Morseman Road:

Scraped. Cut and burned brush.

60—Bragg Hill Road:

Scraped.

61—South Ashburnham Road:

Filled mud holes. Laid 32 yards of gravel. Repaired stone culvert.

62—Needham Road:

Scraped.

63—Barrel Road:

Scraped.

64—Newton Road:

No work done.

65—Dean Hill Road:

Scraped. Laid 35 yards of gravel.

66—Fred Smith Road:

Scraped.

67—Old Ashburnham Road:

No work done.

SUMMARY.

Laid 340 yards of gravel.

Laid 142 feet of 12 inch corr. pipe.

Spread 24,248 gallons of oil.

Scraped 62 miles of road.

Cut and burned brush on 25 miles of road.

Repaired 5 stone culverts.

Built 2,815 feet of road under Chapter 90.

REMARKS.

A great deal of road work has been done this year. Many of the roads have been scraped and widened. In many places the heavy brush has been cut and burned. All roads have been scraped and considerable gravelling done.

The Worcester Road has been completed to the junction of the Leominster Road under Chapter 90, and as soon as the balance of the road is completed in Princeton this will give the public a good road to Worcester.

The town should raise money under Chapter 90 for improved work upon the Princeton or Park Road, as this road is getting considerable amount of travel to the mountain.

The road work has been very satisfactory and I recommend the re-appointment of Mr. Conant, as Superintendent of Streets.

Respectfully submitted,

R. A. VESPER,

Chapter 81 Assistant,

TOOLS

on hand in the Town of WESTMINSTER December 1, 1926.

Name	Number
Axes	3
Brush Cutters	6
Hammers, striking	2
Iron bars	3
Spoons	2
Forks	11
Drills	4
Derrick	1
Drums, empty oil cans	3
Hammers, stone	9
Hoes	2
Stone Drag	1
Lanterns	5
Mattocks	4
Russell Rooter Plow	2
Picks	22
Drag Scraper	1
Gravel Screen	1
Chain, 2— $\frac{1}{2}$ in., 1— $\frac{7}{16}$ in.,	3
Pulley Blocks and rope (1 set)	1
Rakes, iron	3
Road Drags, Minn.	4
Road Machines, A. Champion	1
Road Machine Blades	1
Russell Junior	1
A. Champion	2
Scythes, brush	4
Snathes	5
Sewer Pump	1
Shovels, short rd.	16
Shovels, short sq.	4
Tool boxes	2
Crusher bins, elevators	1

Name	Number
Cletrax Tractor	1
Beaver Gasolene Engine	1
Stone Lifter	1
1-ton Ford Truck	1

Respectfully submitted,

R. A. VESPER,

Chapter 81 Assistant.

AMOUNTS EXPENDED ON ROADS IN TOWN OF WESTMINSTER
IN 1926—UNDER CHAPTER 81.

Road	Amount
1 Ellis	\$244 27
2 Carter	33 50
3 Frog Hollow	44 15
4 Knower	294 75
5 Cross	15 00
6 Minott	220 70
7 Minott Place	10 00
8 Newton Lane	
9 Harrington	20 00
10 Foster	21 15
11 Hubbardston	282 59
12 Princeton or Park	64 75
13 Worcester	1,021 37
14 Town Farm	117 68
15 Harvard	57 45
16 Batherick	50 58
17 Depot	86 08
18 Curtis	18 00

Road	Amount
19 Fitchburg or Raymond	\$26 10
20 Old Fifth Turnpike	178 20
21 Bean Hill	132 35
22 Potato Hill	85 90
23 Page	
24 Old Ashburnham Turnpike	
25 Roper	
26 Dawley	25 15
27 Ray	5 00
28 Academy Hill	58 18
29 West Princeton	694 89
30 Fitchburg	143 42
31 Davis	141 75
32 Lanes	70 00
33 Bolton	105 00
34 East	133 61
35 Gate House	34 92
36 Cody	15 00
37 No Town	41 20
38 Nichols	39 85
39 Stone Hill	39 92
40 Newcomb	30 80
41 Battles	42 10
42 Marshall Hill	21 15
43 Leominster or East Main	664 52
44 Hanks Hill	10 00
45 Round Meadow	23 60
46 West Main	475 18
47 State Colony	49 20
48 Shady Avenue	140 51
49 Sargent	246 70
50 Beech Hill	
51 Adams	
52 Pleasant	23 20
53 Elliott	39 35

Road	Amount
54 Overlook	\$160 87
55 Bacon	108 90
56 Brook Avenue	
57 North Common	260 63
58 East Gardner	85 61
59 Morseman	36 00
60 Bragg Hill	98 15
61 South Ashburnham	275 30
62 Needham	21 15
63 Barrell	39 65
64 Newton	
65 Dean Hill	85 02
66 Fred Smith	54 30
67 Old Ashburnham	
68 Dean Hill Cross Roads	
Gas and oil	133 70
Culverts	371 52
Road oil	2,017 02
Machinery repairs	889 92
Tools	109 62
Tool repairs	6 30
Gravel	5 90
K. P. Patching Tar	110 70
Truck Body	100 00
Storage	25 00
Registrations	4 00
Loading Steam Rollers	213 00
Miscellaneous	37 54
<hr/>	
Total	\$11,588 57

Respectfully submitted,

R. A. VESPER,

Chapter 81 Assistant.

Approved,

J. A. JOHNSTON,
District Engineer.

ASSESSORS' REPORT.

VALUATIONS.

Buildings	\$617,180 00	
Land	444,193 00	
Total real estate		\$1,061,373 00
Personal property		278,657 00
		\$1,340,030 00

TAXES.

Rate \$35 per \$1,000.

On real estate	37,148 05	
On personal property	9,753 00	
On polls	872 00	
		47,773 05

ESTIMATED RECEIPTS.

Income tax	5,360 00
Corporation tax	627 33
Bank tax	8 40
Licenses	74 00
Fines	164 80
Special assessments	291 39
General government	441 00
Protection of persons and property	94 32
Charities	173 81

Schools	\$7,082 02	
Libraries	16 46	
Cemeteries	29 00	
Interest on deposits	918 97	
Interest on taxes	250 92	
All other	200 00	
	<hr/>	\$15,732 42
		<hr/>
		\$63,505 47

EXPENDITURES.

Town appropriations	57,442 23	
Less amount due from State	192 00	
	<hr/>	57,250 23
State tax		2,400 00
State highway tax		797 70
State moth tax		270 30
County tax		1,794 00
Overlay (of current year)		993 24
		<hr/>
Total		63,505 47

DECEMBER ASSESSMENT.

Buildings	275 00	
Land	125 00	
Personal property	125 00	
	<hr/>	525 00
Two polls	\$4 00	

TAX COMMITMENT TO COLLECTOR.

Real estate, personal and poll	47,773 05	
On December assessment	22 39	
Moth	165 80	
	<hr/>	47,961 24
Total		

Error, omitted in Dec. assessment

4 38

\$47,965 62

Number of dwelling houses	553
Acres of land	19,717
Number of persons assessed	768
Number of persons assessed for poll only	76
Number of horses	183
Number of cows	502
Number of sheep	8
Number of swine	81
Number of other cattle	102
Number of fowls	19,717
Number of automobiles	236
Number of persons liable to military duty	259.

CYRUS T. MILLER,

ARNO E. HURD,

HENRY L CURTIS,

Assessors of Westminster.

Report of the Cemetery Commissioners.

The usual cleaning up of grounds at the different cemeteries, mowing grass and other work has been done. Drives and walks repaired

A new building has been built at Woodside for the purpose of housing teams and tools

At Mt Pleasant, from the Creed Fund, the ground on the upper side of the wall has been graded to be seeded the coming spring.

ELMER WALKER,

W. F. NEAL,

FRANK S. PARKS,

Cemetery Commissioners.

REPORT OF THE COLLECTOR OF TAXES.

Taxes 1925.

Outstanding Jan. 1, 1926		\$7,398 70
Payments to Treasurer	7,259 90	
Abatements	138 80	
		7,398 70

Taxes 1926.

Commitment of taxes		47,795 44
Error in Dec. commitment		4 38
Payments to Treasurer	38,100 44	
Abatements	63 92	
Outstanding Dec. 31, 1926	9,518 40	
Cash in hands of Collector	117 06	
		47,799 82

Interest.

Previous years	196 52
Current year	31 07

Moth Tax 1925.

Outstanding Jan. 1, 1926		79 75
Payments to Treasurer	79 35	

Abatement

40

 \$79 75

Moth Tax 1926.

Commitment

165 80

Payments to Treasurer

98 05

Outstanding Dec. 31, 1926

62 75

Cash in hands of Collector

5 00

 165 80

WINDSOR F. NEAL,

Tax Collector.

Report of Committee for Care of World War Memorial.

For the year ending Dec. 31, 1926.

Appropriation

\$100 00

Expended

49 91

Balance unexpended

\$50 09

For details see Report of Town Accountant.

Respectfully submitted,

FLORENCE T. DAWLEY,

M. NELLIE MILLER,

IDA S. MERRIAM,

Committee.

REPORT OF OVERSEERS OF THE POOR.

During the year 1926, seven families have been assisted; also six individuals, three of whom are at the Charlton Home.

We have been reimbursed by the Town of Amesbury for the care given one of the families.

The Chairman of your Board has attended each quarterly meeting of the Charlton Home Farm Association, of which Herbert N. Shepard, of Warren, is the newly elected President.

For further information see Town Accountant's report.

Respectfully submitted,

HOBART RAYMOND,
LUCIUS W. FRENCH,
MAUD I. MILLER,

Overseers of Poor.

Report of the Charlton Home Farm Association.

RECEIPTS.

Milk	\$1,272 82
Eggs, etc.	182 47
Cash from dairy system	54 00
Interest on deposit	40 18
Inmates Board	7,387 34
Boarders	342 63
Organization fund	588 00

\$9,987 44

EXPENDITURES.

Deficit, 1925		\$1,110 04
Frank Walker and Wife	1,300 00	
Inside Labor	610 00	
Outside Labor	839 78	
Miscellaneous	466 64	
Groceries	1,459 40	
Meat	1,024 83	
Grain	805 46	
Coal	596 35	
Oil and Gasoline	95 05	
Supplies	470 53	
Tobacco	251 26	
Medical attendance and drugs	95 64	

Electricity	\$69 67
Fruit trees	42 47
Fertilizer and lime	489 98
Freight	114 32
Truck	400 00
Furniture	122 50
Repairs	274 81
Blacksmithing	45 00
Seed	129 23
Interest	63 00
Insurance	265 79
Stock	65 00

	\$11,260 01
Deficit	1,272 57

Received and Due for Inmates Board.

Charlton	521 50
Westminster	689 37
Rutland	254 35
Millbury	709 45
Brookfield	387 94
Ashburnham	508 69
Leicester	537 13
Oakham	262 45
Holden	254 35
Warren	1,352 88
Hardwick	501 58
Boylston	19 93
West Boylston	248 57
West Brookfield	918 86
Auburn	39 00
East Brookfield	4 29
Berlin	246 00

\$7,387 84

Total number of weeks for inmates, 1,268 $\frac{3}{7}$. Boarders, 57 $\frac{1}{7}$ weeks.

There were no inmates from Hubbardston, Paxton, Dana, Princeton, New Braintree, Sterling and Holland.

Since the last annual meeting the new Charlton Home Farm Association was formed, by-laws adopted and a deed of the real estate recorded in the name of the twenty-four towns in the Association.

The property is divided into 8,500 shares of one dollar each as follows:

Ashburnham 308	Oakham 80
Auburn 711	Princeton 221
Berlin 157	Paxton 158
Boylston 124	Rutland 239
Brookfield 253	Sterling 261
East Brookfield 184	Warren 966
Hardwick 860	West Boylston 251
Holden 497	Westminster 223
Leicester 778	Dana 131
Millbury 1,129	Hubbardston 201
Holland 41	West Brookfield 245
New Braintree 123	Charlton 359

Respectfully submitted,

WILLIAM H. PARKMAN, President.

LOUIS M. HANFF, Sec'y and Treas.

Charlton, Mass., Jan. 1, 1927.

SELECTMEN'S APPROPRIATION RECOMMENDATIONS—1927.

The Selectmen recommend the following appropriations for the ensuing year:

General Government.

Salaries of Town Officers and expenses	\$2,000 00
Town Hall maintenance	1,000 00

Protection of Persons and Property.

Constables	500 00
Fire Department	1,200 00
Sealer of Weights and Measures	100 00
Tree Warden	100 00

Health and Sanitation.

Board of Health	500 00
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Highways.

General Repairs, under Chapter 81	3,080 00
Mile Hill Road	2,600 00
Special Repairs, under Chapter 81	1,000 00
Snow and Ice, (highways)	2,500 00
Snow and Ice, (sidewalks)	100 00
Sidewalks, (new construction)	300 00
Sidewalks, (repairs)	50 00
Bridges	500 00

Watering tubs and guide boards	\$50 00
Electric lights for streets	1,863 00

Soldiers' Benefits.

State Aid	148 00
Soldiers' Relief	300 00

Schools.

(Including amount from State)	31,000 00
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Forbush Library.

Dog fund and	1,000 00
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Interest Payments.

1,200 00

Payment of Debt.

Stone Crusher note	1,000 00
Tractor note	1,000 00

Unclassified.

Memorial Day	125 00
Town Clock	20 00
Printing Town Reports	300 00
Care of World War Memorial	100 00
Tuition at Trade Schools	400 00
Miscellaneous	200 00

LIST OF JURORS.

George A. Sargent, Farmer	Hjalmar Kumara, Real Estate Agent
Arno E. Hurd, Farmer	Wallace D. Flagg, Janitor
Harry W. Miller, Factory Store-keeper	Ernest A. Lovewell, Merchant
Cyrus T. Miller, Retired	Charles V. Earle, Auto Mechanic
Frank W. Fenno, Banker	James P. Dugan, Farmer
George L. Dawley, Manufacturer	Edward J. Rice, Salesman
Harold A. Towle, Fireman	Henry L. Curtis, Salesman
Frank S. Smith, Farmer	William A. Shay, Salesman
Frank R. Murdock, Farmer	Matthew Handlin, Station Agent
S. Edwin Story, Jeweler	

REPORT OF TOWN ACCOUNTANT.

RECEIPTS.

Taxes.

Current Year:

Poll	\$660 00
Personal	8,187 26
Real Estate	29,253 18

\$38,100 44

Previous Years:

1925—Poll	\$174 00
Personal	1,178 25
Real Estate	5,907 65

7,259 90

From State, Corporation, Bank, etc. :

From State:

Income Tax 1923	33 00
Income Tax 1924	41 80

Income Tax 1925	\$100 00
Income Tax 1926 School	5,360 00
Income Tax 1926 Special	1,270 00
National Bank Tax	12 43
Trust Corporation	150 59
Corporation Tax, Business	49 20
Corporation Tax, Business	537 60
Corporation Tax, Pub. Service	140 91
Massachusetts School Fund	4,939 31
Vocational Education	31 72
Union School Superintendent	773 33
High School Tuition	850 00
	<hr/>
	\$14,289 89

From Licenses:

Alcohol	1 00
Junk	6 00
Revolver	7 00
Gas	14 00
Common Victualers	26 00
Sunday	32 00
Auctioneer's	2 00
	<hr/>
	88 00

From Court Fines	45 00
From Dog Licenses	422 58
From Sale of Land, Gardner Road	180 00
	<hr/>
	647 58

From Hager Park Trustees:

Wood for Town Hall	224 00
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Wood for Library	\$72 00
Wood for Schools	414 25

\$710 25

Moth Assessments:

1925	79 35
1926	98 05

177 40

GENERAL GOVERNMENT.

Town Hall:

Rent	360 50	360 50
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PROTECTION OF PERSONS AND PROPERTY.

Fire Department:

Brush fire	5 00	5 00
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Inspection:

Animals	25 60
Sealer's fees	18 16

43 76

HIGHWAYS AND STATE ROAD.

From State, (Chap. 81)	7,700 00
From State:	
Worcester road, (Chap. 90)	7,403 89
From County:	
Worcester road, (Chap. 90)	7,200 00

\$22,308 89

CHARITIES.

Reimbursement from Cities and Towns	\$229 13	
From State for State Aid	312 00	
From State for Soldiers Exemption	116 41	
	<hr/>	\$657 54

SCHOOLS.

From sale of Tickets	9 00	9 00
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LIBRARY.

For fines	10 07	
For books sold	13 30	
For Binding of History	50	
For Balance of Petty Cash Account	2 66	
For Junk sold	1 70	
	<hr/>	28 23
Sale of old Engine to Historical Society	1 00	1 00

CEMETERIES.

For grass sold	29 00	29 00
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MUNICIPAL INDEBTEDNESS.

Revenue loan No. 23	10,000 00	
Revenue loan No. 24	15,000 00	
Revenue loan No. 25	10,000 00	
Revenue loan No. 26	13,835 98	
	<hr/>	48,835 98
Snow Plow loan	4,600 00	4,600 00

INTEREST.

Taxes 1925	\$196 52
Taxes 1926	31 07

 \$227 59

Income from Trust Funds.

(Credited to Library).

Hawes Library Fund	55 00
Child's Library Fund	7 13
J. W. Forbush Library Fund	50 00
C. A. Forbush Library Fund	25 00
Farnsworth Library Fund	26 26
A. R. Hager Library Fund	30 00
P. P. Ellis Library Fund	23 75
Town Library Fund	85 50

 302 64

From Gardner Trust Co., int. on bank dep's	111 51	111 51
Interest on Water Fund	755 82	755 82

Trust and Investment:

Cemetery Perpetual Care Funds	1,400 00	1,400 00
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Refunds and Transfers:

Refunds:

Loss of Taxes	631 35
Smith Poor Fund	2 00
School Committee	40
Nichols St. Sidewalk	187 50
Fire Department	35 51

Highways, Chap. 81	\$4 32
Worcester Road, Chap. 90	8 00

\$869 08

Transfers :

Smith Poor Fund,	
(interest trans. to cash)	2,580 20
Upton High School Fund,	
(interest trans. to cash)	1,167 64
Hager School Fund,	
(interest trans. to cash)	625 00
Ellis School Fund,	
(interest trans. to cash)	24 63
M. A. Greed Cemetery Wall Fund,	
(interest trans. to cash)	35 75
Cemetery Perpetual Care Funds,	
(interest trans. to cash)	323 50

\$4,756 72

Total Receipts,	\$146,570 72
Cash on hand January 1, 1926	3,065 45
	<hr/>
	\$149,636 17

EXPENDITURES.

General Government.

Legislative :

Selectmen :

Salaries	225 00
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Printing and postage	\$2 35
All other expense	5 00
	<hr/>

\$232 35

Accountant:

Salary	300 00
Other expense	1 14
	<hr/>

301 14

Treasurer:

Salary	75 00
Surety bond	50 00
Printing, Postage, etc.	17 50
Expenses	23 18
Administration of Trust Funds	10 00
	<hr/>

175 68

Collector:

Salary	429 53
Surety bond	55 00
Printing, Postage, etc.	3 64
	<hr/>

488 17

Assessors:

Salaries	225 00
Printing, Postage and Supplies	11 85
Transfers	15 00
All other expenses	50 00
	<hr/>

301 85

Other Finance Accounts:

Rent of Safety Deposit Box	\$10 00
Certification of Notes	18 00
Printing	23 38
Surveying	7 46
Supplies	22 66

 \$81 50

Law:

Services of Lawyers	26 00
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Town Clerk:

Salary	75 00
Bond	2 50
Recording fees	53 00
Printing, Postage, etc.	13 26
All other expenses	8 60

 152 36

Election and Registration:

Wages for services.

Registrars	32 50
Election Officers	33 50
Voting Lists	18 60
Ballots	5 50

 90 10

 1,849 15

(Appropriation \$2,000. Balance \$150.85.)

Town Hall:

Salary.

Janitor	300 00
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Janitor's supplies	\$49 37
Fuel	226 85
Lights	113 73
Water	15 00
Telephone	11 67
Insurance on Piano	9 00
Building—Outside labor and repairs	39 65

\$765 27

(Appropriation \$1,000. Balance \$234.73.)

PROTECTION OF PERSONS AND PROPERTY.

Constables:

Wages for Investigating Complaints	162 25
Investigating automobile accidents	36 50
Wages for Cattle Show Day	10 00
Transportation, auto and bus	159 65
Court fees	51 40
Dog Officer	13 00
Summons	1 00
Flash Lamp and Badges	5 25
Posting Town Warrants and Signs	6 30
Telephone	50

445 85

(Appropriation \$500. Balance \$54.15)

Fire Department:

Salaries and Wages.

Engineers	15 00
Firemen	174 10
Assistance from City of Fitchburg	23 27
Gas	28 62
Labor on truck	74 75

Equipment and supplies	\$144 42	
Apparatus	166 01	
Other expenses	1 30	
Fire Alarm	7 20	
Repairs on alarm	23 31	
Lamps	6 48	
Fuel	147 26	
Repairs on furnace	4 00	
Building and Grounds.		
Janitor	86 05	
Telephone	29 17	
Repairs to dams	51 00	
Insurance	16 88	
Food at fire	6 00	
Painting Fire Truck	100 00	
		<hr/>
		1,104 82
Forestry:		
Salary, Forest Warden	25 00	
Firemen, (brush fires)	135 20	
Apparatus	13 70	
Other expense	8 00	
		<hr/>
		181 90
(Appropriation \$1,200.	\$1,104.82 (Fire)	
Refund 35.51	181.90 (Forestry)	
Overdrawn 51.21		
New Fire Truck, (Appro. \$2,300)		2,300 00
Moth Department:		
Wages	372 72	
Teams	156 14	
Lead	34 00	

Other expense	\$21 48	
	<hr/>	\$584 29
(Appropriation \$584.29.)		
Sealer of Weights and Measures:		
Salary	50 00	
Insurance	18 00	
	<hr/>	68 00
(Appropriation \$70. Bal. \$2.)		
Game Warden:		
Salary, (6 months)		50 00
(Appropriation \$100. Balance \$50.)		
Tree Warden:		
Salary	25 00	
Labor	23 50	
	<hr/>	48 50
(Appropriation \$50. Bal. \$1.50.)		
Board of Health:		
General Administration.		
Labor, cleaning public dump	35 50	
Cultures and release, (1924, 1925)	10 00	
Birth returns	75	
Death returns	7 25	
Medical Inspection of Schools	75 00	
Inspection of animals and barns	77 20	
Inspection of meats	168 40	
	<hr/>	374 10

(Appropriation \$1,000. Bal. \$625.90.)

Highways:

General Administration.

Rent for storing scraper	\$25 00
Body for truck	100 00
Express, freight, telephone, etc.	97 00
Labor	6,182 57
Trucks or teams	1,288 08
Stone, gravel, etc.	74 60
Supplies, equipment, etc.	352 48
Culverts	371 52
Repairs	491 20
Gas, oil, grease and fuel	371 00
Tarvia	110 70
Road oil	2,017 02
Drilling and dynamite	100 28

 \$11,581 40

(Since closed with State.)

Labor	57 50
Insurance	26 00

 88 50

(Appropriation \$4,000. Balance 39.42)

State	7,700.
Rebate	4.32

 \$11,704.32

Grading Machine

233 00

233 00

(Appropriation \$350. Balance \$117.)

Contract:

Street Lights

\$1,797 66

1,797 66

(Appropriation \$1,870. Balance \$72.34.)

Watering Tubs and Street Signs:

Water rent	\$31 25
Care of troughs	9 75

 \$41 00

(Appropriation \$50. Bal. \$9.00.)

Repairs on Fountain:

(Appropriation \$20. Bal. \$20.)

Bridges:

Labor	281 35
Lumber	197 80
Stone Derrick	50 00
Rails	15 00
Other expenses	3 34

 547 49

(Appropriation \$900. Bal. \$352.51.)

Sidewalk Maintenance:

Snow removal and Sanding.

Labor	40 55
Teams	11 50
Other expense	6 50

 58 55

(Appropriation \$50. Overdrawn \$8.55.)

Sidewalk Construction:

Labor and materials	300 00	300 00
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(Appropriation \$300.)

Sidewalk Repairs:

(Appropriation \$50. Bal. \$50.)

Snow and Ice Removal:

Labor	\$2,605 66
Teams or trucks	431 98
Storing Snow Plow	32 00
Repairs	62 51
Other expenses	214 56
Snow Fence	200 00
Steel Posts for Snow Fence	56 25
Freight on Snow Fence	73 14

 \$3,676 10

(Appropriation \$3,500. Overdraft \$176.10.)

New Snow Plow	5,800 00	5,800 00
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(Appropriation \$1,200. Note \$4,600.)

Improvements State Colony:

Labor	377 93
Trucks	47 50
Steam Roller	135 00
Culverts	220 32
Equipment and supplies	56 70
Gas and fuel	36 08
Repairs	56 57

 930 10

(Appropriation \$1,000. Balance \$69.90)
(carried forward 1927)

Worcester Road, Chapter 90:

Labor	8,528 77
Trucks and teams	1,301 30
Outside trucks	2,614 88
Steam shovel	1,807 22

Steam roller	396 00
Cement work	12 00
Gas and oil	203 36
Tractor oil	158 16
Culverts	736 56
Equipment, supplies and repairs	1,395 58
Lumber	28 82
Fuel	226 07
Gravel and stone	200 60
Telephone, express, etc.	36 54

\$17,145 86

(Appropriation \$2,600. Balance \$66.03.)

State	7,403.89
County	7,200.
Refund	8.00

\$17,211.89

CHARITIES.

General Administration.

Salaries	60 00
Other expenses	50 30
Foreclosure expense and deed	120 60
Taxes	91 37
Insurance	33 40

Outside relief by Towns or Cities:

Groceries, provisions and clothing	969 71
Board and care	198 80
Medicine and medical care	388 75
Charlton Poor Farm	621 51
Relief by other Cities	71 76
Burial expense	24 00

2,580 20

Interest trans. from Smith fund	\$2,580.20
Refunds	2.00
Reimbursed from Amesbury	101.18

SOLDIERS' BENEFITS.

Soldiers' Benefits	210 00	\$210 00
(Appropriation \$200. Overdrawn \$10.)		

State Aid:

Pay roll	192 00
Military aid	30 00

222 00

(Reimbursed from State \$312. Balance \$90.)

SCHOOLS.

School Committee:

Services	80 00
Traveling expenses	12 00
Printing, postage, express, etc.	24 05
Telephone	95

117 00

Supt. of Schools.

Salary (\$1,168 deduct \$100 retire. fd)	1,068 00
Traveling expenses	265 68
Truant Officer	10 00
School Census	25 00
Other expenses	12 86

1,881 54

Supervisors :

Salaries.

Music Teacher	\$195 00
Drawing Teacher	255 00
Nurse	225 50
Supplies	3 41
Traveling expenses	135 65

 \$814 56

Teachers.

Salaries.

High (\$4,125, deduct \$219 retirement fund)	3,906 00
Traveling expenses	9 98
Elementary (\$8,745, (deduct \$411.50 retirement fund)	8,333 50
Bonuses, (Rural Teachers—Hager Fund)	600 00
Other expense	6 03

 12,855 81

Mass. Teachers' Retirement Fund

730 50

Text Books and Supplies.

High	251 55
Elementary	413 16
All other	378 80

 1,043 51

Transportation.

Supervisors	139 75
Elementary	5,530 00
Tickets	703 00

 6,872 75

Tuition.

High	\$110 00	
Elementary	318 28	
	<hr/>	\$428 28

Janitors' Services.

High	168 00	
Elementary	917 00	
	<hr/>	1,085 00

Fuel and Lights.

High	377 30	
Elementary	909 77	
Water	62 50	
	<hr/>	1,349 57

Maintenance of Building and Grounds.**High.**

Repairs (\$327.64 Upton Fund)	356 61	
Supplies	42 55	
Improvement, School Grounds	527 72	
	<hr/>	

926 88

Elementary**Repairs.**

Whitmanville School	1,026 58	
Other Schools	200 77	
Janitors' supplies	19 75	
All other	47 48	
Outside labor	54 35	
	<hr/>	

1,348 98

Furniture and Fixtures.

High	\$1 61
Elementary	4 20

 \$5 81

Rent	200 00
Insurance	660 81
Prize speaking	10 50
Diplomas and Graduating exercises	12 74
Miscellaneous printing	5 25

 889 30

 \$29,344 14

 Lawyer's services for Trustees Hager Trust
 Fund, (interest transferred)

25 00

Appropriation	\$26,000 00.	Bal. \$2.83
Schools	25,997.57.	
Upton Fund	1,167.64.	Int. trans.
Hager Fund	600.00.	Int. trans.
Ellis Fund	24.63.	Int. trans.
Improvements, school grounds	527 72.	App. \$600. Bal. \$72.28.
Repairs at Whitmanville	1,026 58.	App. \$1,200. Bal. 173.42

 Total spent \$29,344.14.

 New School House Committee, (Appro. \$300. Bal. \$300.
 carried forward 1927.)

LIBRARY.

Salaries and wages.

Librarian	399 96
Assistants	195 00

Janitor		\$180 00
Books and Periodicals.		
Books		280 30
Periodicals		107 15
Supplies		2 53
Binding books		55 75
Building.		
Repairs		433 39
Lights		78 52
Fuel		107 00
Care of grounds, (and new fence)		14 13
Other labor on building and grounds		11 65
Janitor's supplies		20 67
Stationery, postage and express		21 89
Insurance		266 20
Balance on new heater		40 74
Other expense		2 66
		<hr/>
		\$2,217 54
Bal. Jan. 1, 1926	258.15	
Appropriation	1,200.00	
Dog tax	422 58	
Income from Trust Funds	302.64	
Bal. of petty cash account	2 66	
Overdrawn	31 51	
	<hr/>	
	2,217.54	

UNCLASSIFIED.

World War Memorial.

Mowing grass and work on grounds	34 91
Fertilizer	8 25
Painting flag pole, labor and paint	4 00

Sharpening lawn mower and express on same	\$1 75
Cleaning slush off sidewalk	1 00

\$49 91

(Appropriation \$100. Bal. \$50.09.)

Miscellaneous.

Memorial Day (Appropriation \$125.)	125 00
Care of Town Clock (Appropriation \$20.)	20 00
Printing Town Reports (Appropriation \$300. Bal. \$4.25)	295 75
Hay Scales (Appropriation \$25. Bal. \$25.)	
Tuberculosis Hospital Apportionment, (Appro. \$110.94)	110 94
Repairs on Town Clock, (Appro. \$75.)	75 00
Repairs on Town Pump	5 88
Fees, County Commissioner	3 00
House to cover Stone Crusher	65 00
Surveying	19 98
Damages to persons and Xray	43 25
Balance on Nichols Street Sidewalk	21 67
Auction Bills for Smith Farm	4 00
Auctioneer	5 00
Lumber	6 75
Deed	2 00

176 53

(Appropriation \$200. Bal. \$23.47.)

HAGER PARK TRUSTEES.

Expense of administration	25 00
Cutting, yarding and sawing	249 34

Trucking	\$108 75	
	<hr/>	
		\$383 09
(Receipts \$710.25. \$383.09. Payments)		
259.44. Overdrawn Jan. 1, 1926		
67.72. Bal. Jan. 1, 1927, (carried forward)		

CEMETERIES.

Wages for labor	565 45	
Teams	30 00	
Loam	4 50	
	<hr/>	
		599 95
(Appropriation \$600. Bal. .05.)		
M. A. Creed Cemetery Wall Work, (Interest trans.)	35 75	
Perpetual Care of lots, (Interest trans.)	323 50	

INTEREST.

Temporary Loans.

Interest on Stone Crusher loan	125 00	
Rev. loan No. 23	305 00	
Rev. loan No. 24	369 38	
Rev. loan No. 25	211 25	
	<hr/>	
		1,010 63
(Appropriation \$1,500. Int. trans. to Schools \$470. Bal. \$19.37)		

MUNICIPAL INDEBTEDNESS.

Loans in anticipation of revenue	45,000 00	
	<hr/>	
		45,000 00
Payment on principal, Stone Crusher loan	1,000 00	
	<hr/>	
		1,000 00

AGENCY AND TRUST.

Agency.

County tax	\$1,794 00	
State tax	2,400 00	
State Highway tax	797 70	
Moth tax	270 30	
	<hr/>	
		\$5,262 00

Trust.

Investment of Perpetual Care Funds		1,400 00
		<hr/>
Total Payments,		\$140,433 47
Cash on hand Dec. 31, 1926		9,202 70
		<hr/> <hr/>
		\$149,636 17
Total Balances,	\$2,306.19	
Total overdrafts	277.37	

FLORENCE B. RICE,

Town Accountant.

Trial Balance of December 31, 1926.

General Amounts.

ASSETS.

Cash on hand:

General

Celebration Committee

Library Petty Cash

Amounts Receivable:

Taxes:

Levy of 1926

Special Assessment:

Moth 1926

Tax Title

Overdrawn Appropriations:

Fire Dept.

Snow and ice removal

Snow and ice removal, sidewalks

Soldiers' Relief

Library

Net Funded Debt

Net Funded Debt

LIABILITIES.

Revenue Loan

Celebration Committee

Balances brought forward

New School House Committee

State Colony Improvements

Hager Park Trustees

Smith Poor Fund

(Reimbursed since Int. trans.)

Moth Assessment Revenue

Overlay 1926

Overlay Reserve

Excess and Deficiency:

Surplus

Stone Crusher Loan

Snow Plow Loan

\$13,835 98

5 45

300 00

69 90

67 72

103 13

67 75

929 32

256 18

3,596 61

\$19,232 04

1,500 00

4,600 00

Trust Fund Cash and Securities.	Amount	Income	Income	Decrease by sale	Amount
	Jan. 1, 1926	1926	spent 1926	of Smith farm	Jan. 1, 1927
F. W. Smith Poor Fund	\$36,806 94	\$1,346 79	\$2,580 20	\$450 00	\$35,123 53
J. W. Forbush Poor Fund	1,738 50	88 30		(Income includes)	1,821 80
Upton High School Fund	12,350 60	897 29	1,167 64	(Tel. rights sold)	12,080 25
Joseph Hager School Fund	14,394 31	626 83	625 00		14,395 64
Preston P. Ellis Fund	1,013 41	24 26	24 63		1,013 04
M. A. Creed Cemetery Wall Fund	1,124 78	48 64	35 75	(New trust funds)	1,137 67
Cemetery Perpetual Care Fund	10,550 46	533 60	323 50	\$1,400	12,160 56
Town Library Fund	1,800 00				1,800 00
M. A. Farnsworth Library Fund	525 00				525 00
C. A. Forbush Library Fund	500 00				500 00
J. W. Forbush Library Fund	1,000 00				1,000 00
A. R. Hager Library Fund	600 00				600 00
M. D. Hawes Library Fund	1,000 00				1,000 00
Lucy J. Childs Library Fund	150 00				150 00
Preston P. Ellis Library Fund	1,000 00				1,000 00
Water Investment	15,000 00				15,000 00
	\$99,549 00				\$99,307 49

REPORT OF TOWN TREASURER.

Cash on hand Jan. 1, 1926	\$3,065 45
Total receipts for the year	146,570 72
	<hr/>
	\$149,636 17
Payments on warrants approved by Selectmen	140,433 47
Cash on hand Dec. 31, 1926	9,202 70
	<hr/>
	\$149,636 17

TRUST FUND INVESTMENTS.

Frederick W. Smith Poor Fund.

Gardner Trust Co., savings dept.	6,151 75
Gardner Savings Bank	4,000 00
Fitchburg Savings Bank	3,000 00
Athol Savings Bank	3,019 50
Charlestown Five Cent Savings Bank	3,000 00
Leominster Savings Bank	3,000 00
Worcester County Inst. for Savings	3,000 00
Worcester Mechanics Savings Bank	3,000 00
Worcester North Savings Institution	4,000 00
First Mortgage on Smith Farm, 6%	2,000 00
Gardner Trust Co., drawing account	952 28

Total fund	\$85,123 53
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The principal of this fund, cash and bank books, turned over to the Town by Executors in 1922 was \$26,715.47 and deeds of the Real Estate, which has all been disposed of as follows:

Forfeited by first purchaser of farm on whom the Town foreclosed mortgage	500 00
Wood lot sold to C. L. Smith	2,400 00
Farm and out pasture sold to C.L. Smith for cash \$2,000 and mortgage 2,500	4,500 00
and a small piece of land sold for	60 00

Total principal	\$34,175 47
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This mortgage has since been reduced \$500 through sale by Mr. Smith. The Town still holds Mr. Smith on the present mortgage.

Upton School Fund.

Orange Savings Bank	541 20
Templeton Savings Bank	612 63
Fitchburg Savings Bank	694 83
Worcester Mechanics' Savings Bank	1,000 00
Peoples' Savings Bank, Worcester	1,000 00
Worcester County Ins. for Savings	1,100 00
Central Trust Co., Cambridge	1,125 83
Gardner Trust Co., savings dept.	1,588 45
28 shares Am. Tel. & Tel. Co.	3,017 31
10 shares Pullman Co.,	1,400 00

Total Securities Upton fund	12,080 25
Principal, \$11,116.50	

Joseph Hager School Fund.

Liberty Bonds	10,000 00
Telephone Bonds	1,000 00
Gardner Savings Bank	1,000 00

Gardner Trust Co., Sav. dept.	\$2,395 64
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Total, Hager School Fund	\$14,395 64
Principal, \$12,000.	

Joseph W. Forbush Worthy Poor Fund.

Worcester North Savings Institution, Book No. 57712	1,821 80
Original amount of principal, \$1,000.	

Forbush Memorial Library Funds.

Town Fund, Fitchburg Savings Bank	1,800 00
M. A. Farnsworth Fund, Leominster Savings Bank	525 00
C. A. Forbush Fund, Leominster Savings Bank	500 00
J. W. Forbush Fund, Athol Savings Bank	1,000 00
A. R. Hager Fund, Gardner Savings Bank	600 00
M. D. Hawes Fund, Winchendon Savings Bank	1,000 00
Preston Ellis Fund, Fitchburg Savings Bank	500 00
and 5 shares John A. Dunn Co.	500 00
Lucy J. Childs Fund, Fitchburg Savings Bank	150 00

Total Library Trust Funds	\$6,575 00
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Income used every year in full.

The small fund from the sale of Anniversary Books is	5 45
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Preston P. Ellis School Fund.

Fitchburg Savings Bank	500 00
5 shares John A. Dunn Co.	500 00
Gardner Trust Company	13 04

Total	1,013 04
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Principal \$1,000.

Milton A. Creed Cemetery Wall Fund.

Liberty bonds	1,000 00	
Gardner Trust Company	137 67	
	<hr/>	
Total		1,137 67

Principal \$1,000.

Fitchburg Water Fund.

Union Pacific R. R. bonds, 6%	4,000 00	
Gardner Trust Company Savings Dept.	4,500 00	
Gardner Savings Bank	3,500 00	
Town of Ashburnham, notes, $4\frac{1}{2}\%$	3,000 00	
	<hr/>	
Total		15,000 00

Principal \$15,000.

LIABILITIES.

Temporary loan at Gardner Trust Co., due June 14, 1927	\$13,835.98— $4\frac{1}{2}\%$
Balance of Stone Crusher loan due in two annual payments at Worcester North Savings Institution	1,500.00—5%
Tractor and Snow Plow loan due in five yearly payments at Gardner Trust Co.	4,600.00— $4\frac{1}{2}\%$

CEMETERY PERPETUAL CARE FUNDS.

All in Savings Banks, separate accounts.

	Jan. 1, 1926.	Income.	Withdrawn & Expen'd.	Jan. 1, 1927
Allen, Lyman	\$124 61	\$6 28	\$3 25	\$127 64
Allen, Frederick	115 93	5 83	2 75	119 01
Baker, Ellen L.	102 23	5 15	3 00	104 38
Bolton, Alonzo D.	106 10	5 35	3 00	108 45
Brown, John	130 57	6 58	1 50	135 65
Baker, Eliza	82 14	3 94	4 00	82 08
Beaman, Ruth P.	60 60	2 90	1 00	62 50
Battles, Alfred	108 16	4 90	2 00	111 06
Benjamin, Wm. H.	110 54	5 02	2 00	113 56
Brown, Timothy	107 11	4 86	2 25	109 72
Brooks, S. E. and A.	205 48	9 36	4 00	210 84
Borey, M. J.	58 79	2 65	2 00	59 44
Childs, Lucy J.	212 16	10 66	28 00	204 82
Cutler, Jonas	104 44	5 28	2 00	107 72
Cowee, Sarah M.	115 81	5 83	3 75	117 89
Coleman and Derby	162 33	8 20	3 00	167 53
Durling, A. R.	109 41	4 96	4 50	109 87
Dupee, Charles H. & Mary A.	212 61	10 73	3 00	220 34
Daisy, Henry H.	101 25	5 11	2 00	104 36
Eaton, Mary W.	53 49	2 40	1 50	54 39
Elliott, Flora E.	54 84	2 47	2 00	55 31
Estey, Oliver	113 09	5 14	3 25	114 98
Ellis, Preston P.	138 12	6 62	4 00	144 74
Eaton, William	126 87	6 40	2 75	129 27
Eaton, Marshall	111 93	5 63	2 75	114 81
Eaton, Stillman	51 49	2 58	2 00	51 32
Estabrook, J. W.	56 11	2 83	3 00	56 94
Foskett, Sarah A.	54 76	3 03	2 00	54 79
Forbush, Charles A.	134 98	6 80	2 00	139 78
Forbush, Joseph W.	198 94	10 03	2 50	206 47
Farnsworth, Mary A.	62 24	3 18	1 50	63 87
Goodridge, John C.	145 18	6 61	14 00	137 74

		Withdrawn		
	Jan. 1, 1926.	Income.	& Expen'd.	Jan. 1, 1927
Healy and Dalrymple	\$54 25	\$2 44	\$2 00	\$54 69
Hager, Joseph	390 61	17 82	6 00	402 43
Hager, George W.	94 48	4 75	25 00	74 23
Hager, Elijah	76 55	3 85	2 00	78 40
Harris and Barnes	120 06	5 47	4 50	121 03
Holden and Eames	125 04	6 33	3 00	128 37
Harrington and Wheeler	52 31	2 63	2 00	52 94
Hood, M. E.	117 56	5 93	2 00	121 49
Hartwell, Leander	62 30	3 18	2 00	63 43
Haynes, George N.	112 49	5 12	3 00	114 61
Hill, David W.	217 93	9 93	3 00	224 86
Jackson, Levi and Jane	105 26	4 78	2 75	107 29
Kendall, Edward S. & Mary E.	113 66	5 16	12 00	106 82
Leland, H. J.	60 15	2 71	4 50	58 36
Lewis, Nelson	107 75	4 88	2 00	110 63
Lamb, Stephen F.	107 83	4 89	3 00	109 72
Learned and Goodnow	105 61	4 79	3 00	107 40
Lynde, John & Lucy K.	137 31	6 98		144 29
Miller, James W.	129 94	5 90	2 00	133 84
Miller, John C.	118 67	5 38	2 50	121 55
Miller, Joseph and Emily	51 82	2 32	1 50	51 64
Miles and Puffer	61 29	3 39	2 00	62 68
Marshall, Julia L.	100 33	4 54	1 50	103 37
Merriam, Francis	105 74	5 17	3 25	107 66
Mayo, William	226 22	11 42	12 00	225 64
Minott, Joseph	102 04	5 15	1 00	106 19
Merriam, Artemas	183 96	9 28	7 00	186 24
Merriam, Oliver M.	106 60	5 38	1 50	110 49
Nichols, Charles	187 62	8 53	12 50	183 65
Nichols, Frederick	105 86	4 81	4 00	106 67
Partridge, Seaver & Hartwell	149 04	7 53	5 75	150 82
Pierce, Elisha	235 93	11 91	2 00	245 84
Page, Porter F.	211 80	10 71	3 50	219 01
Puffer, Rev. Stephen	50 63	2 53	1 00	52 16

Withdrawn
Jan. 1, 1926. Income. & Expen'd. Jan. 1, 1927

Peckham, Horatio	\$50 00	\$2 44	\$1 50	\$50 94
Raymond, Abijah H.	108 52	4 92	2 00	111 44
Ray, Ivers	122 02	6 18	3 50	124 70
Sawin, Otis W. & L. Ashton	189 24	9 07	2 50	195 81
Smith, Sarah B.	85 91	4 33	3 50	86 74
Stearns, Sarah H.	113 65	5 73	5 50	113 88
Spaulding and Rugg	210 13	10 63		220 76
Upton, George C.	846 77	43 12	20 00	869 89
Walton, Joseph L.	55 05	2 48	4 00	53 53
Wetherbee, Lina W.	106 08	4 82	3 00	107 90
Wood, Charles P.	30 58	1 34		31 92
Woodbury, Joseph	73 74	3 34	1 00	76 08
Whitney, John	130 48	6 24	3 00	133 72
Ware, Abigail E.	209 23	10 64	2 00	217 87
Whipple and Hackett	95 07	4 81	1 00	98 88
Wyman, Sophia L.	137 74	6 96	2 00	142 70
Young, Fidelia Sawin	54 95	2 75	1 00	56 70

New in 1926.

Bacon, Edward	100 00	2 99		102 99
Barnes, Sarah M.	100 00	3 39		103 39
Merriam, Thos.	100 00	1 49		101 49
Merriam, Read	100 00	1 49		101 49
Bolton, Franklin E.	100 00	2 62	2 00	100 62
Kendall, Edward F.	400 00	96		400 96
Wheeler, Delia A.	50 00	1 30		51 30
Whitney, Malcom R.	100 00	2 25	1 00	101 25
Derby, Walter	100 00	1 49		101 49
Rice, Wm. S.	100 00	37		100 37
Bartow, Hattie Wheeler	50 00			50 00
Rider, Wm. D.	50 00	1 30	1 00	50 30
Saunders, Amos	50 00	1 30	1 00	50 30

Respectfully submitted,

FRANK W. FENNO,

Town Treasurer.

REPORT OF LIBRARIAN FORBUSH MEMORIAL LIBRARY

To the Trustees of the Forbush Memorial Library:

I herewith submit my report for the year ending December 31, 1926.

Each year has seen an increase in the general work of the Library, but the past year exceeded all others in the demand for books for home use, the amount of reference work required for schools and the number of books borrowed from other libraries.

Several exhibits of needlework, millinery and house crafts have been held in the reading rooms.

The Narrows branch is rendering splendid service in supplying a large number of families which could not be otherwise reached.

The essential thing has been done in making the needed repairs. The next thing of importance is the purchasing of books to meet the needs of the people.

LIBRARY STATISTICS.

Days open	100
Largest day's circulation, Jan. 16	183
Smallest day's circulation, July 21	52
Average daily circulation	118
Circulation for year	11,801
Narrows Branch	2,584

Total circulation	14,885
Number of volumes added by purchase	167
Number of volumes added by gift	27
Number of volumes discarded	33
Number of volumes in library	11,410

GIFTS.

Portrait—Mrs. Frederick Whitney,	Mr. Edson Whitney
Portrait—Mr. E. L. Burnham,	Mrs. Laura C. Church
Flag of the United States of America,	American Legion Auxiliary
Fac-simile of \$50.00 U. S. Currency.	
State of North Carolina, five cent script, 1866,	
Continental five dollar bill, used in 1778, Philadelphia,	Mr. C. M. Porter
Specimen of Rhinoceros leather,	Mrs. Mary Kneeland Chase

BOOKS.

One volume,	Dr. Charles W. Page
One volume,	Miss Minnie E. Dexter
One volume,	Mrs. C. B. Dawley
One volume,	Miss Elizabeth E. Baker
One volume,	Louis G. Jenks
One volume,	A. F. Bemis
One volume,	Fiske Warren
One volume,	What-so-ever Guild, Cong. Church
One volume,	U. S. Government Shipping Board
One volume,	American Institute of Homeopathy
One volume,	Boston Five Cent Savings Bank
One volume,	American National Fox Breeders' Association
Two volumes,	American Tree Association
Twelve volumes,	Mrs. H. B. Buxton

PERIODICALS.

American Legion,	American Legion Auxiliary
------------------	---------------------------

Safe guarding America against fire,	Mr. C. E. Barron
Christian Leader,	Universalist, Ladies' Social Circle
Congregationalist and Community Herald,	Congregational Church
Missions,	Baptist Mission Circle
Watchman,	Mrs. Ida E. Merriam
Record of Christian Work,	Rev. W. S. Randall
Better Homes and Gardens,	Mrs. C. B. Dawley
Elks Magazine,	Mr. C. B. Dawley
New Near East,	Near East Relief
Woman's Home Companion,	Miss Ida Delva
Bell Telephone Quarterly,	American Telephone Company
Tycos Rochester,	Taylor Instrument Company
Goodwill,	Morgan Memorial
American Child, Christian Century, Child Labor Bulletin, Religious Education, Wellspring, Spellman Messenger, Healthy Home, Successful Farming, Federal Council Bulletin, Tufts College Graduate, Industrial Student, M. A. C. Alumni Bulletin. M. A. C. Reports, Worcester County Farmer, Pathfinder, and National Grange Monthly,	Rev. Lucy Milton Giles
Alpha Aids, American Issue, B'nai B'rith, How to sell, Mazdaznan, Living Tissue, Humane Education, National Republic, Mental Hygiene, Our Dumb Animals, Model Maker, and Specialty Salesman,	
	The Publishers

In conclusion I wish to thank the Trustees, the Assistant Librarian and the Library Attendants, for all their kindness in the year that has passed.

Respectfully submitted,

SARAH F. GREENE,

Librarian.

REPORT OF TRUSTEES

FORBUSH MEMORIAL LIBRARY

Four meetings of the Board have been held during the year and two meetings of the Book Committee.

The past year has seen some long needed repairs attended to by Mr. J. A Boisvert, the most notable being that on the roof. For the first time in years, pails and tubs have not been needed to catch the incoming flood. The bulk-head has also been repaired and painted; a new fence installed between the Library and the Miles house, and the front door varnished.

More shelves, long since ordered of the Bourn, Hadley Co., Templeton, have been installed in the children's room.

By courtesy of the Community Herald, lists of the new books will be published as soon as reviewed by the Book Committee. Many of the "Best Sellers" raise the question of Mr. Arliss concerning the stage, "Must the American theatre be salacious to live?" Several such books have been returned to the publishers.

The Trustees wish to thank those who have contributed gifts, whether of an historical nature, or books and magazines, the most important of which has been the Flag and staff presented by the American Legion Auxiliary.

The work at the Narrows still continues under Miss Baker, and is much appreciated. Also, the courtesy of the "Brick Store" Clerks in

transporting books. The Library at the Center is continuing to assist pupils in research, while pupil assistants are doing efficient work at the desk.

Miss Greene, while absent for several weeks from the Library on account of illness, has carried on the work, ably assisted by Miss Harrington.

Since the close of the year another fund of \$300. for Library purposes has been received from the Executor of the Will of Fred S. Whitman, Brooklyn, N. Y., which all appreciate.

FRANK W. FENNO,
CYRUS T. MILLER,
LUCY MILTON GILES,
IDA E. MERRIAM,
SARAH J. WYMAN,
WINFIELD S. RANDALL,

Trustees.

Report from the Branch Library at the Narrows District.

To the Trustees of the Forbush Memorial Library:—

The Branch Library which was started in February, 1924, at my home, has been continued through the years 1925 and 1926.

I have received 621 books from the Main Library during the year 1926. These books have been distributed among 46 different families, with an average circulation of four for each book, making the total circulation 2,484.

Since opening the Branch Library in February, 1924, I have received 2,021 books from the Main Library for distribution in this section of the Town.

The people appreciate the privilege of having a Branch Library here and I am glad to be of service to them in taking charge of it.

Respectfully submitted,

LIZZIE E. BAKER.

Westminster, Mass., Feb. 5, 1927.

REPORT OF HAGER PARK TRUSTEES.

During the year we cut and yarded 39 cords of four foot wood and had 34 cords sawed stove length. From this and last year's supply left over we delivered:

To the Town Hall,	31 cords
To the Schools,	23 cords
To the Library,	9 cords

This winter we are having cut a supply of excellent quality hard wood from a certain area of swamp land unfit for park purposes.

We expended $47\frac{1}{2}$ hours labor on the road and cutting brush so that when summer comes you will be able to drive through the Joseph Hager Park comfortably with automobiles..

Respectfully submitted,

FRANK W. FENNO,
FLOYD W. VINCENT,
CARLOS E. BARRON,
Trustees.

Annual Reports
—OF THE—
School Committee
—AND—
Superintendent of Schools.



For the Year Ending December 31st,
1926

DIRECTORY OF PUBLIC SCHOOLS.

School Committee.

Mrs. Katherine Dutton, Chairman	Term expires 1928
Charles B. Shannon, Recording Secretary (deceased)	Term expires 1927
Richard W. Ahlin, (to fill unexpired term)	
Thaddeus B. Fenno, Secretary	Term expires 1929

Superintendent of Schools, Harold E. Jackman, Sterling, Mass.

Phone Sterling 78.

School Physician, George A. Mossman, M. D.
Gardner, Mass.

School Nurse, Helen McKowen, Gardner, Mass.
89 Maple St.

Supervisor of Drawing, Claire Comtois, Worcester.
13 Rockdale Street.

Supervisor of Music, Mildred A. Lowe, Fitchburg, Mass.
149 Prichard Street.

Attendance Officer, Harold A. Towle.

SCHOOL CALENDAR—1927.

Winter term: All schools, 12 weeks, January 3 to March 25.

Spring term: All schools, 12 weeks. April 4 to June 24.

Fall term: All schools, 16 weeks, September 7 to December 22.

ROLL OF HONOR.

Pupils not absent one half day for entire school year of 1925—26.

Willard Gates, H. S.	Sally Maki, 3 & 4
Raymond Morse, H. S.	Bruce L. Carpenter, 2
Marion Roper, H. S.	Annie Warttinen, No. Westminster
Lucile French, 7 & 8	Eino Maki, Whitmanville
Maude McGee, 7 & 8	Esther Wainion, Whitmanville
Richard Mansur, 7 & 8	Arvo Arho, Narrows
Eino Hill, Narrows	

Average membership for school year 1925—26, 320.

Average daily attendance for the same period, 294.

Per cent. of attendance, 92.

REPORT OF SCHOOL COMMITTEE.

The School Committee respectfully submit their report for the year 1926.

Through the generosity of the voters of the Town, we received a special appropriation of \$1,200.00 to repair and improve the Whitmanville School building. The building is now in fine condition and is a credit to the Town. The total cost was \$1,026.58, leaving an unexpended balance of \$173.42.

We also received a special appropriation of \$600.00 to improve the grounds around the Upton School. A retaining wall has been built on the bank at the rear, and the land around the wall graded. The driveway in back was rebuilt by the Highway Department and the drainage system improved. The total cost was \$527.72, leaving \$72.28 unexpended.

While the transferring of the third and fourth grades to the Town Hall has helped the housing conditions, additional room will be required at the opening of the next school year, as it will be impossible to combine the fifth and sixth grades in one room. There will be 53 pupils and only 45 desks in the room. We are asking this year for an appropriation of \$31,000. This may seem large, but it should be remembered that approximately \$10,246 will be received from the State, leaving about \$21,000 to be raised by taxation.

On the evening of September 16th, our Secretary, Mr. Charles B. Shannon, passed from the duties of this world. In Mr. Shannon's

death the Town met with a distinct loss, in that he was vitally interested in the best good of the Town. As a member of the School Committee, he stood for advancement, so far as the funds would permit. Mr. Richard W. Ahlin was elected to complete Mr. Shannon's term of office.

We feel we have been fortunate in our choice of the Superintendent, who comes to us with years of experience, both as teacher and superintendent. He is earnest, conscientious and faithful, and by his constant efforts is trying to raise the standard of our schools.

We take this opportunity to thank the Selectmen, and the residents of the Town for their hearty co-operation during the past year.

REPORT OF EXPENDITURES FROM THE TRUST FUNDS.

The income from the Upton Fund was expended for the maintenance and upkeep of the Upton School according to vouchers approved by the School Committee, and Town Accountant as follows:—

Janitor's salary,	\$840.00
Repairs, renovating and painting	327.64

The income from the Preston P. Ellis Fund was expended for textbooks, \$24.63.

The income from the Joseph Hager Fund — \$600.00 — was paid to five district school teachers, according to their length of service. This was paid in addition to their regular salary, in accordance with the terms of Mr. Hager's will. Payment was made after recommendations were submitted by the trustees of the fund.

Expenditures from these various funds are included in the regular school accounts.

Respectfully submitted,

KATHERINE T. DUTTON,
THADDEUS B. FENNO,
RICHARD W. AHLIN,

School Committee.

REPORT OF SUPERINTENDENT OF SCHOOLS.

To the School Committee:—

This is my second annual report and the thirty-seventh in the series of superintendents' reports.

The table on teaching personnel indicates that there were eight changes last June, due to resignations. This means that but five of last year's teachers are with us this year. A sixty per cent. change in the personnel would be looked upon, by any business concern, as very expensive.

The high school opened in September with a complete change in its corps. If our schools are to measure up to the standards of the better schools something must be done to retain our teachers more than one year. Our salaries are such that we cannot fill vacancies with experienced teachers, but the maximum should be such that efficient teachers may be retained more than one year. The salary is not the only factor necessary in retaining teachers. They must be made to feel themselves a part of the community and this can only be accomplished when the people of the Town have more than a speaking acquaintance with them.

The use of another room in the Upton building for high school purposes has solved the problem of congestion there. In order to do this, the third and fourth grades had to be housed in the lower part of the Town Hall. The high school is in much better condition because of the added room and the rooms in the Town Hall have been much more satisfactory than was anticipated.

Two rural schools were not opened in September, the one at North Westminster because of there not being pupils enough to make the school either interesting or profitable, the one at the Narrows partly because of the condition of the building but finally because of a petition from the parents of the children of that school, asking that they be allowed to attend the center schools.

So far this year the work of the schools has been unusually good. The addition of another teacher in the high school has made it possible to give more time to the social studies and to introduce two commercial subjects. The spirit shown by the teachers housed in the church and Town Hall is remarkably good and goes a long ways in making the work of the schools efficient. The aid from the Hager Fund should make it possible to retain teachers in the rural schools for a period of years. The work of the nurse and drawing teacher should be highly commended.

Teachers are selected with much care as to training, character and general fitness for the positions, then everything possible is done by those in charge of the schools to help them make good, but this is not enough. We must have the interest and co-operation of the homes to insure the best results.

The building program is in the hands of a special committee, which in a former report has shown that it understands the needs of the community. It is my earnest hope that the voters of the Town may see their way clear to meet the recommendation of this committee.

In closing, I wish to express my appreciation of the faithful work of the teachers, the kindness and support of the School Committee and the cordial courtesy of the parents.

Respectfully submitted,

HAROLD E. JACKMAN.

Superintendent.

Report of School Nurse.

From the beginning of the Fall term, September 6, 1926, to February 1, 1927, worked 24 days, 17 entire days and 14 half days.

25 visits made at the High School.

24 visits made at the primary school at the Center.

24 visits made at the two grades in the Town Hall.

10 visits made at the Lake School.

10 visits made at the North Common School.

10 visits made at the Whitmanville School.

16 home visits to investigate conditions and advise with parents about the children.

Assisted the School Physician in the physical examination of the pupils in the Center Schools.

Weighed and measured the pupils in all the schools and notified and advised with the parents of the underweights.

Examination of ears and eyes in all the schools. Those found deficient were urged to consult their family physician. Three have responded with glasses.

A thorough examination of heads, made at the beginning of each term, for symptoms of pediculosis.

Instituted campaigns in the elementary schools for clean teeth, hands and nails, etc. Special attention given to proper food and drinking of milk.

Respectfully submitted,

HELEN T. McKOWEN, R. N.

Princeton—Westminster—Sterling
Annual Prize Speaking Contest, May 10th, 1926.

PROGRAM

Music—Welcome Sweet Springtime	Rubenstein
PRINCETON HIGH SCHOOL	
The Dying Ranger	Anonymous
BYRON C. SMITH	
Kentucky Belle	Woolson
BARBARA ROPER	
Poppin' The Question	Anonymous
EVERETT SMITH	
Music—Group of Old Time Selections	
GRADES SEVEN AND EIGHT	
The Combat	Scott
ROBERT MASON	
Betty at the Baseball Game	Anonymous
ELLEN W. KAHKOLA	
Edith Cavell	Oxenheim
ROSAMOND TAFT	
Howdy Do, Miss Springtime	Guion
Robin, Robin, Sing Her Your Song	Spross
MISS LUCILE BROWN	
The Sleeping Sentinel	Janvier
ANNA BRODERICK	
The Black Horse and His Rider	Lippard
EINO A. RUSTARI	
Spartacus to the Gladiators	Kellogg
RICHARD STIMSON	
Music—Spanish Gypsy	Watson
PRINCETON HIGH SCHOOL	
Organ Postlude	
MISS MARY GREGORY	

Prize Winners:

Eino A. Rustari, First. Richard Stimson, Second
Barbara Roper, Third

CLASS DAY EXERCISES,

June 24, 1926.

Lee Brackett,	Chairman of Exercises
Arthur Williams,	Class Will
Walter Chatigny,	Class Prophecy
Harold Roper,	Class History
Gordon Humphrey,	Presentation of Gifts
Laura Williams,	Class Personel

GRADUATING EXERCISES, JUNE 25, 1926.

March	Orchestra
Invocation	Mr. Randall
Address of Welcome	Lionel Vincent
Song—"Viking Song"	School Chorus
Chemistry Exhibition	Senior Class
"Green but Growing"	Ellen Hayden
Song—"At Sundown"	School Chorus
French Play	Senior Class

"LA SUPRISE D'ISIDORE"

Characters:

Adolph Picard, specialist in mental diseases	Lionel Vincent
Suzanne, his wife	Ellen Hayden
Isidore, friend of the doctor	Walter Chatigny
Mme. Duval, mother of Suzanne	Laura Williams
Jeanne, servant	Mary Kanto

Farewell Address Lee Brackett

Presentation of Diplomas, Supt. of Schools, H. E. Jackman

CLASS ROLL.

Ellen Hayden	Gordon Humphrey
Laura Williams	Harold Roper
Lee Brackett	Lionel Vincent
Walter Chatigny	Arthur Williams

CLASS COLORS AND MOTTO.

Purple—Green but Growing—White

HONOR ROLL.

Lionel Vincent Lee Brackett

Lionel Vincent won the "Grange General Excellence Prize" awarded to the best all-round scholar.

Present occupation of graduating class:

Ellen Hayden—Fitchburg Business College
 Laura Williams—Heywood Memorial Hospital
 Lee Brackett—Boston University, transferred to Colby College
 Walter Chatigny—Boston University
 Gordon Humphrey—Working at home
 Harold Roper—Massachusetts Agricultural College
 Lionel Vincent—Working at home
 Arthur Williams—Northeastern University

ENROLLMENT, SEPT. 1926.

Schools	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	Total
Junior-Senior High													
Upton Intermediate					26	17		22	24	20	12	8	16
Town Hall				27									102
Town Hall			37										48
Upton Primary		24											27
Baptist Church	29												37
Lake	4	3	3	1	2	3							24
North Common	4	3	0	7	2	1							29
Whitmanville	5	4	2	3	5	5	1						29
Total	42	34	42	38	35	26	23	24	20	12	8	16	320
Boys 143. Girls 177.													

8 No. Westminster pupils in Fitchburg schools; 4 in J. S. High and 4 in grades.

Enrollment at Center grades from schools that have been closed.

Schools.	I	II	III	IV	V	VI	Total	
Depot	3	5	2	1	1		12	
Narrows	6	2	6	3	4	3	24	8 of this number in Center last year.
Minot			1			1	2	
Black	3	1	2	6			12	
Total							50	
Years.	7	8	9	10	11	12	Total	
	1	9	10	5	1	5	31	

Junior-Senior High School Enrollment from Rural Schools.

TEACHING PERSONNEL.

Teacher	School	Home Address	Training	Teaching exp'nce prior Sept. 1926	Salary
Charles F. Ross	High, Principal	Lee, Mass.	Mass. Agricul.	1	\$1700
Maurice P. Billings	High, Asst. Principal	Ellsworth, Me.	Univ. of Maine	0	1300
Gertrude Johnson	High,	Brockton, Mass.	Tufts College	0	1100
Anna W. Peirce	High,	Braintree, Mass.	Boston Univ.	0	1100
Constance F. Stecher	High,	Braintree, Mass.	Boston Univ.	0	1000
Flora Tompson	Grades 5 and 6	Bolton	Fitchburg	1	1000
Dorothy Glazier	Grade 4	Fitchburg	Fitchburg	2	950
Gladys Towle	Grade 3	Westminster	Bridgewater	4	1000
Gertrude R. Shannon	Grade 2	Westminster	Cleveland Normal	13	1000
Doris Fenno	Grade 1	Westminster	Fitchburg and Hyannis Nor.	5	1000
Carrie Estabrook	Lake	Westminster	Fitchburg and Hyannis Nor.	15	
Pearl Wells	North Common	Concord, Mass.	Fitchburg	0	850
Lillian Rickaby	Whitmanville	Dedham, Mass.	Fitchburg	0	850

Town Warrant
Annual Town Meeting

WORCESTER, SS.

*To either of the Constables of the Town of Westminster, in the
County aforesaid:* *GREETING:*

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Westminster, qualified to vote in Elections and Town Affairs, to meet at the Town Hall, in said Westminster, on Monday the seventh day of March, 1927, at nine o'clock in the forenoon, then and there to act on the following Articles:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To hear the report of any Committee chosen by the Town and act thereon.

Art. 3. To choose all necessary Town Officers for the ensuing year, or terms of three years.

Art. 4. To raise and appropriate such sums of money as may be necessary for the following departments: General Government, Protection of Persons and Property, Town Hall, Health and Sanitation, Highways, Schools, Libraries, Cemeteries, Payment of Interest, Payment of Debt, Unclassified, Public Charities, Soldiers' Benefits.

Art. 5. To see what compensation the Town will allow the Collector of Taxes for the ensuing year, and determine the terms upon which they shall be collected, or act in relation thereto.

Art. 6. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1927, and to issue a note or notes therefor payable within one year, and any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Art. 7. To see if the Town will accept the list of jurors as revised by the Selectmen, or act relative thereto.

Art. 8. To choose all necessary Committees for the ensuing year.

Art. 9. To see if the Town will choose an agent or agents to prosecute and defend all suits in behalf of the Town, or act in relation thereto.

Art. 10. To see if the Town will vote to empower the Collector of Taxes to use all means for collecting Taxes which a Town Treasurer may use when appointed Collector.

Art. 11. To see if the Town will vote to sell the engine house and hand-tub located at Whitmanville, or act in relation thereto.

Art. 12. To see if the Town will vote to sell one of the Snow-plows owned by the Town, or act relative thereto.

Art. 13. To see if the Town will raise and appropriate any sum of money for the purpose of re-building the highway leading from a point on the Worcester road near Wachusett Lake to the Princeton line on the mile hill road, a distance of about one mile, or act relative thereto.

Art. 14. To see if the Town will vote to raise and appropriate the sum of one hundred and thirty-two dollars and four cents, (\$132.04) to pay the assessment for tuberculosis under Chapter 111 of the General Laws and Chapter 501 of the Acts and Resolves of 1924.

Art. 15. To see if the Town will raise and appropriate any sum of money to pay the tuition of students attending the Worcester Trade School, or act anything relative thereto.

Art. 16. To see if the Town will vote to take out Liability Insurance for its employees, raise and appropriate any sum of money for said purpose, or act anything relative thereto.

Art. 17. To see if the Town will raise and appropriate the following sums of money for overdrawn accounts for the year 1926:— Fire Department, \$51.21; Snow and Ice on highways, \$176.10; Snow and Ice on sidewalks, \$8.55; Soldiers' Relief, \$10.00; Forbush Library, \$31.51.

Art. 18. To see if the Town will raise and appropriate the sum of One Hundred and Fifty Dollars, (\$150.00) for the salaries and expenses of the Overseers of the Poor, or act relative thereto.

Art. 19. To see if the Town will vote to print the Valuation and Taxes for the year 1927, raise and appropriate any sum of money for such purpose, or act relative thereto.

Art. 20. To see if the Town will vote to accept the money bequeathed to the Town by the late Fred S. Whitman, or act in relation thereto.

Art. 21. To see if the Town will raise and appropriate any sum of money to be paid to the Trustees for County Aid to Agriculture, in accordance with the provisions of, and for the purpose of, Chapter 128, General Laws, or for the support of demonstration work in Agriculture, Home Economics, or Boys and Girls Club Work, under the direction of the Agent or instructors, or the Trustees, co-operating with local Town Director, or pass any vote or votes in relation thereto.

Art. 22. To see if the Town will vote to choose a Director in accordance with the provisions of Chapter 128, General Laws, or pass any vote or votes in relation thereto.

Art. 23. To see if the Town will vote to install one street light on old Gardner Road near the residence of C. L. Smith, or act relative thereto.

Art. 24. To see if the Town will raise and appropriate any sum of money for the purpose of buying arsenic of lead, to be sold to any who may want same, or act relative thereto.

Art. 25. To see if the Town will vote to hold its annual meeting in February instead of March, or act in relation thereto.

Art. 26. To see if the Town will vote to adopt the Official Ballot as provided by Chapter 41, Sec. 6, of the General Laws, or act in relation thereto.

Art. 27. To see if the Town will vote to raise and appropriate the sum of Five Hundred and Eighty-four Dollars and Twenty-nine cents, (\$584.29) for the suppression of gypsy and brown tail moths, or act relative thereto.

Art. 28. To see if the Town will vote to authorize the Selectmen to petition the Legislature for authority to borrow the sum of Twenty Thousand (\$20,000.00) Dollars outside the debt limit for the purpose of constructing a new school building and originally equipping and furnishing the same.

Art. 29. To see if the Town will vote to raise the Town Accountant's salary to five hundred dollars (\$500.00) per year.

And you are directed to serve this Warrant by posting up attested copies thereof at the Post Office and Town Hall in said Town, seven days, at least, before the time for holding said meeting.

Hereof fail not, and make due returns of this warrant with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this twenty-first day of February in the year one thousand nine hundred and twenty-seven.

L. W. FRENCH,

S. E. STORY,

F. W. DERBY,

Selectmen of Westminster,

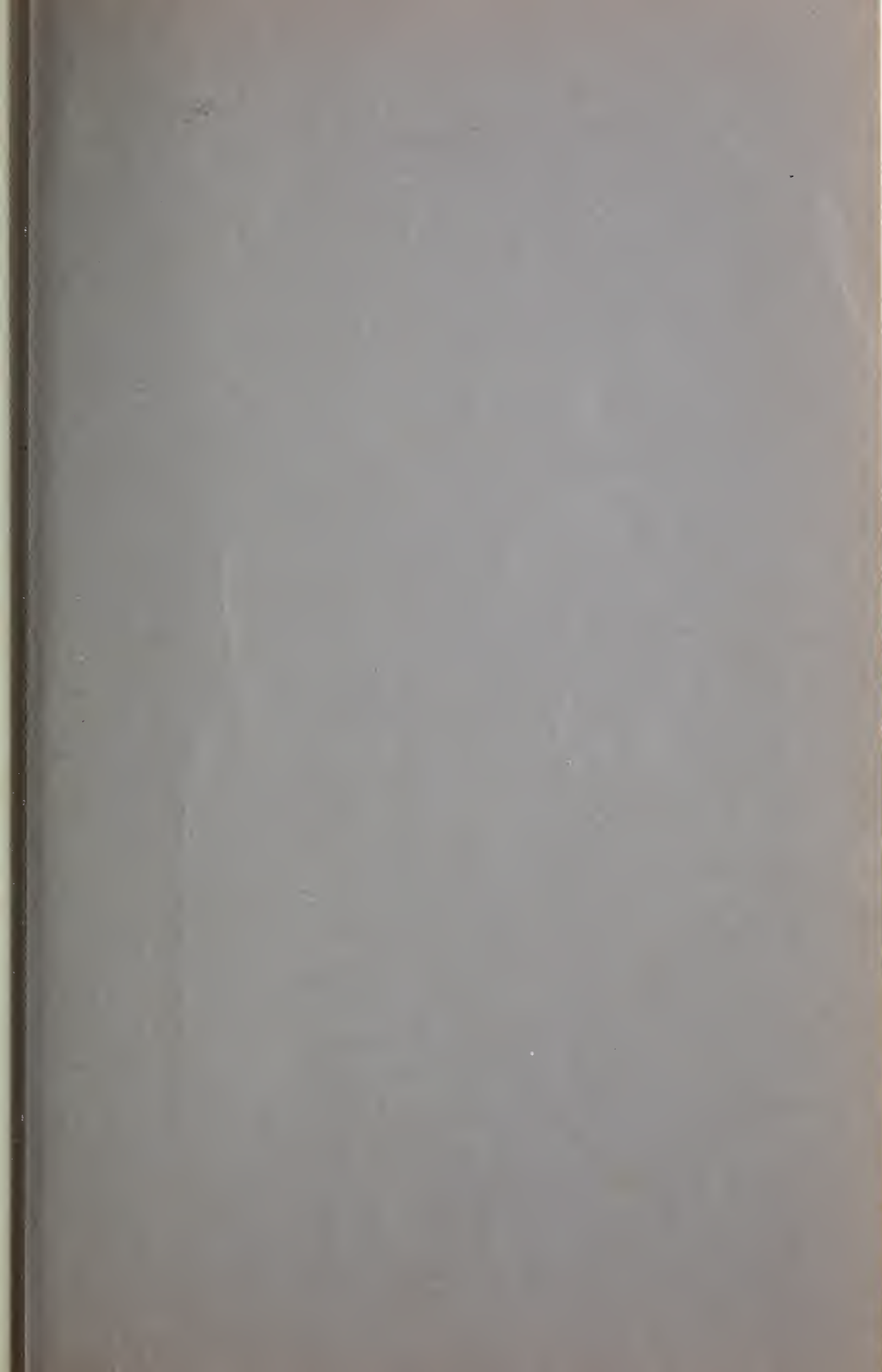
A true copy, attest:

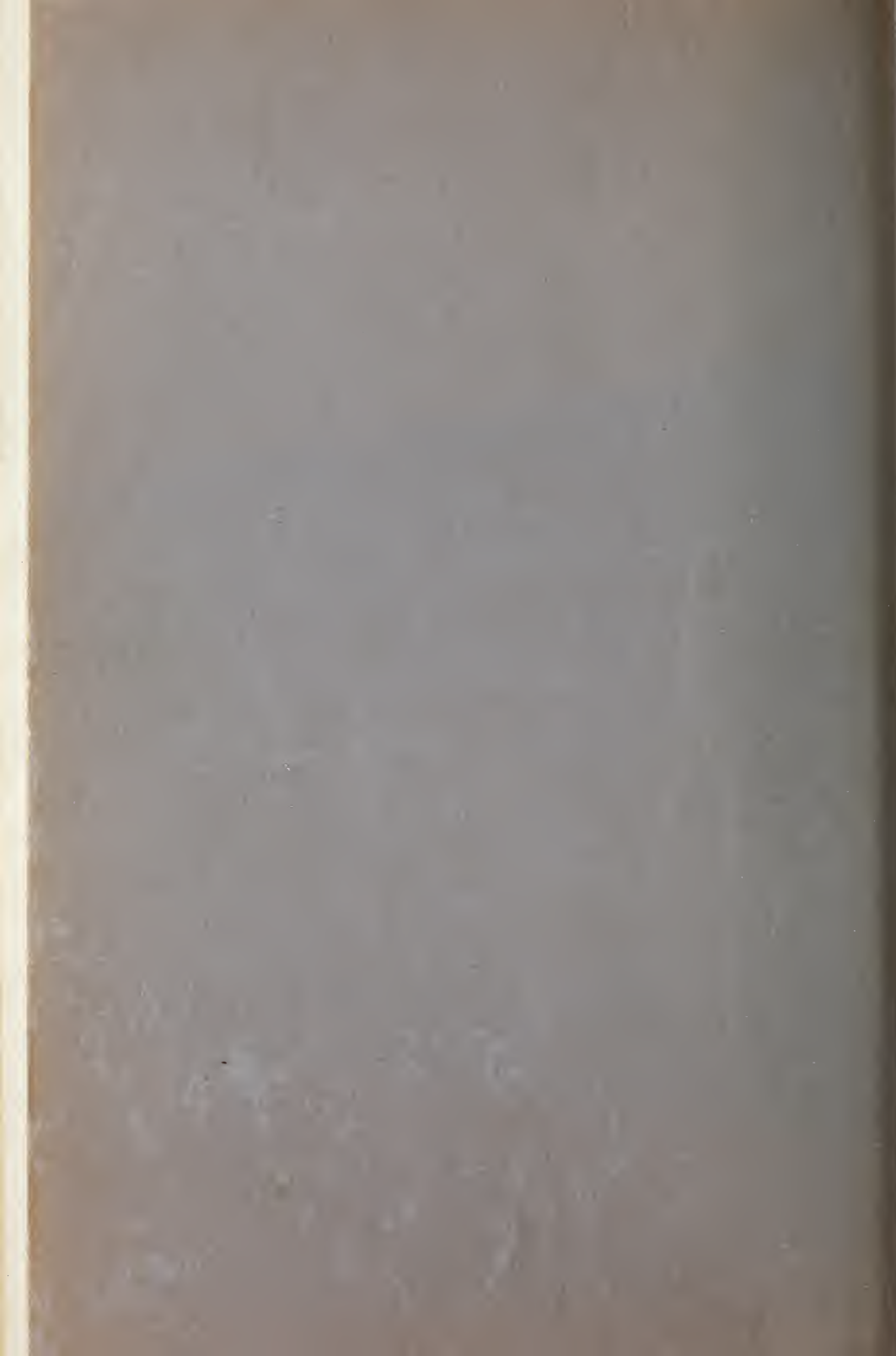
F. W. DERBY,

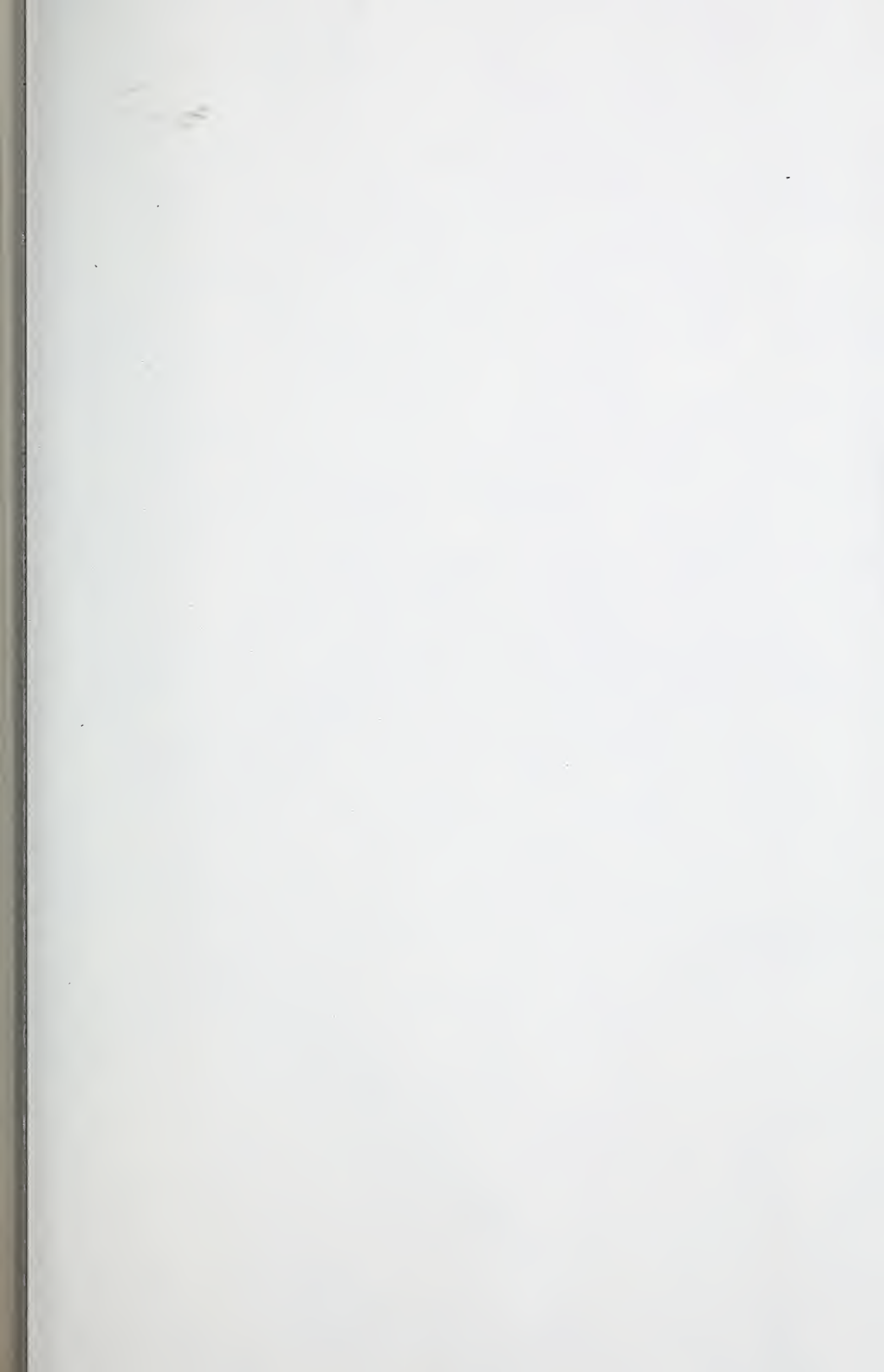
Clerk of Selectmen,

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